



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: **Robert H. Naftaly, Chair STC**
 Robert R. Lupi, Member STC
 Douglas B. Roberts, Member STC

 Kelli Sobel, Executive Secretary
 Marie G. Medlock, Recording Secretary

DATE OF MEETING: **December 14, 2005**

PLACE OF MEETING: **Treasury Bond Finance Board Room**
 1st Floor Treasury Building
 Lansing, MI

TIME OF MEETING: **9:00 A.M.**

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

- Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the minutes of November 30, 2005 as presented.
- Item 2. **Scheduled for 9:30 A.M. - Water Pollution Hearing**
 2-4973 Detroit Water & Sewerage Dept., City of Detroit, Wayne County
 Decision to be rendered at the December 22, 2005 State Tax Commission Meeting.
- Item 3. **Scheduled for 10:00 A.M. - Air Pollution Hearing**
 1-3247 Edward U. Blanchard, City of Wixom, Oakland County
 Decision to be rendered at the December 22, 2005 State Tax Commission Meeting.
- Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt proposed Bulletin 15 of 2005 – Equalization of DNR Real Property.
- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the proposed Alternate 2006 Personal Property Statement Request from Meijer, Inc.

- Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the proposed Alternate 2006 Personal Property Statement Request from DTE Energy Company.
- Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following proposed Alternate Forms Request from Tax Compliance, Inc.:
- 1) (Form 2698) 2006 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report;
 - 2) (Form 2699) 2006 Statement of "Qualified Personal Property" by a "Qualified Business";
 - 3) (Form 3589) 2006 Cable Television and Utility Personal Property Report; and
 - 4) (Form 3966) 2006 Taxpayer Report of Personal Property "Move-Ins" of Used Equipment Occurring During 2005.
- Item 8. It was moved by Roberts, supported by Lupi, and unanimously approved to advise Dawn Nelson, Mackinac County Commissioner, that she can no longer hold concurrent positions of County Commissioner and Assessor for Garfield Township and Hudson Township. On August 23, 2005, Ms. Nelson appeared before the Commission. Legal counsel provided a memo regarding the incompatible office rule.
- Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following staff recommendations regarding the Reporting of Costs by Electric Cooperatives on 2006 Personal Property Statements and the Assessment of Rural Electric Cooperatives:
- 1) Electric Cooperatives are required to report their assets on the approved Form 633.
 - 2) Electric Cooperatives are required to report the cost of assets as required by STC Bulletin 1 of 1999.
 - 3) The State Tax Commission, at its meeting on July 17, 2003, unanimously approved to apply the Michigan Tax Tribunal decision in MTT Docket No. 273674 to the valuation of electric cooperatives. This means that, STARTING IN 2004, assessors shall not include Contributions in Aid of Construction (CIAC) when valuing the assets of electric cooperatives.
 - 4) The following System Economic Factors for electric distribution plant are proposed for the 2006 tax year:

<u>Cooperative</u>	<u>Factor</u>
Alger Delta	.70
Bayfield	.70
Cherryland	.90
Cloverland	.80
Great Lakes	.80
Midwest Energy	.95
Ontonangon	.65
Presque Isle	.70
Thumb	.75
Tri-County	.80

Item 10. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the Classification Appeals Hearings Group Recommendations covering the appeals for the years 2004 and 2005. See list below for identification:

Class. Appeal No.	Owner	Hearing Date	Current Class	Requested Class	Assessor Rec.	Field Staff Rec.	Hearing Rec.
04-087	Wray	12/08/05	Commercial	Agricultural	Commercial	Commercial	Commercial
04-104	Palmer	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-105	Palmer	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-106	Palmer	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-040	Nielson	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-142	Crawford	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-099A	Hacker	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-099B	Hacker	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-099C	Hacker	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-099D	Hacker	12/08/05	Residential	Agricultural	Residential	Agricultural	Agricultural
04-099E	Hacker	12/08/05	Residential	Agricultural	Residential	Agricultural	Agricultural
04-099F	Hacker	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-099G	Hacker	12/08/05	Residential	Agricultural	Residential	Residential	Residential
04-099H	Hacker	12/08/05	Residential	Agricultural	Residential	Agricultural	Residential
04-099I	Hacker	12/08/05	Residential	Agricultural	Residential	Residential	Residential
05-021	Updyke	12/08/05	Residential	Agricultural	Residential	Residential	Residential
05-097	Haeussler Trust	Not Needed	Residential	Agricultural	Residential Agricultural Timber	Residential Agricultural Timber	Residential Agricultural
05-174	Pitlik/Vlahakis	12/08/05 Not Needed	Commercial	Agricultural	Cutover	Cutover	Agricultural
05-175	Pitlik/Vlahakis	Not Needed	Commercial	Agricultural	Agricultural	Agricultural	Agricultural
05-176	Pitlik/Vlahakis	Not Needed	Commercial	Agricultural	Agricultural	Agricultural	Agricultural
05-177	Pitlik/Vlahakis	Not Needed	Commercial	Agricultural	Agricultural	Agricultural	Agricultural
05-178	Pitlik/Vlahakis	12/08/05 Not Needed	Commercial	Agricultural	Residential	Residential	Agricultural
05-179	Pitlik/Vlahakis	Not Needed	Commercial	Agricultural	Agricultural	Agricultural	Agricultural
05-180	Pitlik/Vlahakis	Not Needed	Commercial	Agricultural	Agricultural	Agricultural	Agricultural
05-181	Pitlik/Vlahakis	Not Needed	Commercial	Agricultural	Agricultural	Agricultural	Agricultural
05-207	Waters/Gilbert	Not Needed	Residential	Agricultural	Agricultural	Agricultural	Agricultural
05-208	Waters/Gilbert	Not Needed	Residential	Agricultural	Agricultural	Agricultural	Agricultural
05-209	Waters/Gilbert	Not Needed	Residential	Agricultural	Agricultural	Agricultural	Agricultural
05-006	Fisk	12/08/05	Residential	Agricultural	Agricultural	Residential	Residential
05-031	Tobias	12/08/05	Residential	Agricultural	Residential	Residential	Residential

- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2005-159	C M RUBBER TECHNOLOGIES INC	WARREN TWP.	MIDLAND	2	\$378,949
2005-160	HYTECH SPRING AND MACHINE CORP	CITY OF PLAINWELL	ALLEGAN	2	\$522,300
2005-171	RIVER RUN PRESS	CITY OF PARCHMENT	KALAMAZOO	2	\$345,000
2005-181	MACDEE INC	LIMA TWP.	WASHTENAW	2	\$2,310,500
2005-224	FAURECIA INTERIA SYSTEMS USA INC	CITY OF FRASER	MACOMB	2	\$26,188,495
2005-315	GREAT LAKES LASER DYNAMICS INC	ALLENDALE TWP.	OTTAWA	2	\$2,501,057
2005-361	MICHIGAN TURKEY PRODUCERS LLC	CITY OF WYOMING	KENT	2	\$19,900,000
2005-365	TERRYBERRY COMPANY LLC	CITY OF GRAND RAPIDS	KENT	2	\$267,943
2005-405	GENERAL MOTORS CORP	CITY OF ROMULUS	WAYNE	2	\$37,518,000
2005-407	MCNAUGHTON & GUNN INC	CITY OF SALINE	WASHTENAW	2	\$2,123,429
2005-423	SYMMETRY MEDICAL INC JET	CITY OF LANSING	INGHAM	2	\$11,000,000
2005-425	HOLLAND USA INC	CITY OF HOLLAND	ALLEGAN	2	\$2,478,000
2005-431	KELSEY-HAYES CO	CITY OF STERLING HEIGHTS	MACOMB	2	\$8,934,730
2005-436	S2 YACHTS INC	CITY OF HOLLAND	ALLEGAN	2	\$12,000,000
2005-440	SEAGATE PLASTICS	CITY OF TECUMSEH	LENAAWEE	2	\$185,540
2005-449	CUSTOM CAST STONE LLC	PERRY TWP.	SHIAWASSEE	2	\$291,496
2005-452	ARMADA RUBBER MFG CO	ARMADA TWP.	MACOMB	2	\$475,791
2005-455	KERKAU MANUFACTURING	CITY OF BAY CITY	BAY	2	\$901,430
2005-478	KALAMAZOO BREWING CO INC	COMSTOCK TWP.	KALAMAZOO	2	\$1,265,675
2005-494	DURO-LAST ROOFING INC	BUENA VISTA TWP.	SAGINAW	2	\$3,500,000
2005-495	PLASTATECH ENGINEERING LLC	BUENA VISTA TWP.	SAGINAW	2	\$3,250,000
2005-496	PINNACLE TECHNOLOGY GROUP INC	WHITEFORD TWP.	MONROE	2	\$1,818,704
2005-497	STEALTH MEDICAL TECHNOLOGIES LLC	DELHI CHARTER TWP.	INGHAM	2	\$1,236,111
2005-499	TOWER AUTOMOTIVE INC	GARFIELD TWP.	GRAND TRAVERSE	2	\$1,562,807
2005-525	NORTH AMERICAN REFRACTORIES CO	EVERETT TWP.	NEWAYGO	2	\$442,240
2005-528	YAZAKI NORTH AMERICA INC	DELTA TWP.	EATON	2	\$2,215,000
2005-537	MOTOWN CPL	CITY OF LIVONIA	WAYNE	2	\$2,036,339
2005-550	EAGLE ROTARY SYSTEMS INC	CITY OF JACKSON	JACKSON	2	\$8,348,900
2005-556	GRAND RAPIDS SASH & DOOR CO	CITY OF GRAND RAPIDS	KENT	2	\$4,260,000
2005-562	WEST MICHIGAN COATING LLC	CITY OF WALKER	KENT	2	\$260,000
2005-564	CUSTOM PROFILE INC	CITY OF WALKER	KENT	2	\$678,951
2005-571	HANSON MOLD	SAINT JOSEPH TWP.	BERRIEN	2	\$1,920,457
2005-575	PACKAGING SPECIALTIES INC	CITY OF ECORSE	WAYNE	2	\$2,850,000
2005-577	QUANTUM GRAPHIX LLC	DELHI CHARTER TWP.	INGHAM	2	\$770,100
2005-588	LYDIA DEMSKI	CITY OF DOWAGIAC	CASS	2	\$312,145
2005-603	AMBASSADOR STEEL CORP	CITY OF LANSING	INGHAM	2	\$2,013,000
2005-605	MILLER BROTHERS MFG CO INC	VILLAGE OF HOMER	CALHOUN	2	\$2,458,157
2005-608	VCI	CITY OF STURGIS	ST. JOSEPH	2	\$816,900
2005-630	SHEAR TOOL INC	BRIDGEPORT TWP.	SAGINAW	2	\$241,679
2005-631	COMMONWEALTH ASSOCIATES INC	BLACKMAN TWP.	JACKSON	2	\$1,937,000
2005-633	DELTA TRUSS INC	CITY OF CADILLAC	WEXFORD	2	\$14,421
2005-635	PMC MERCURY	CITY OF STERLING HEIGHTS	MACOMB	2	\$1,134,028
2005-636	KNIGHT CARBIDE INC	CHESTERFIELD TWP.	MACOMB	2	\$989,000
2005-637	ACCURATE WELDING INC	HARRISON TWP.	MACOMB	2	\$726,000
2005-641	DEVEREAUX SAWMILL INC	LYONS TWP.	IONIA	2	\$1,000,000
2005-642	CAMOPLAST CROCKER LLC	CITY OF THREE RIVERS	ST. JOSEPH	2	\$1,965,000
2005-643	MILLBROOK PRINTING COMPANY	ONEIDA TWP.	EATON	2	\$2,500,778
2005-646	USA RECYCLE INC	CITY OF HASTINGS	BARRY	2	\$390,000
2005-647	LEAD SCREWS INTERNATIONAL INC	CITY OF TRAVERSE CITY	GRAND TRAVERSE	2	\$1,715,000
2005-648	DUMBARTON TOOL INC	HARING TWP.	WEXFORD	2	\$399,300
2005-649	NYLONCRAFT	FAYETTE TWP.	HILLSDALE	2	\$324,850
2005-650	H E MORSE CO	HOLLAND TWP.	OTTAWA	2	\$1,893,000
2005-651	TRENTON FORGING COMPANY	CITY OF TRENTON	WAYNE	2	\$970,000
2005-656	SILER PRECISION	VILLAGE OF MERRILL	SAGINAW	2	\$24,028
2005-657	LAFARGE MIDWEST INC	CITY OF ZILWAUKEE	SAGINAW	2	\$1,322,524

Item 11. (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2005-658	K & M MACHINE FABRICATING INC	PENN TWP.	CASS	2	\$759,700
2005-659	K & M MACHINE FABRICATING INC	PENN TWP.	CASS	2	\$2,470,000
2005-660	EFFICIENCY PRODUCTION INC	CITY OF MASON	INGHAM	2	\$459,483
2005-661	LOR PRODUCTS INC	SHERIDAN TWP.	MECOSTA	2	\$70,707
2005-662	ZIMMER MARBLE CO INC	BLACKMAN TWP.	JACKSON	2	\$93,380

Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer/contingent transfer of certificates for the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY
2000-694	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF MONROE	MONROE
2001-342	ALL SEASON GUTTERS INC	VILLAGE OF DEXTER	WASHTENAW
2002-461	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF MONROE	MONROE
2003-378	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF MONROE	MONROE

Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the original certificates for the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1997-596	GREENFIELD DIE & MANUFACTURING CORP	CANTON TWP.	WAYNE
1999-742	BRADFORD WHITE CORP	VILLAGE OF MIDDLEVILLE	BARRY
2000-539	MICRO MACHINE CO.	KALAMAZOO TWP.	KALAMAZOO
2001-284	MICRO MACHINE CO.	KALAMAZOO TWP.	KALAMAZOO
2002-453	GREENFIELD DIE & MANUFACTURING CORP	CANTON TWP.	WAYNE
2003-270	MICRO MACHINE CO	KALAMAZOO TWP.	KALAMAZOO
2004-175	VAN AIRE INC	CITY OF GLADSTONE	DELTA
2005-020	FAIRWAY HOLDINGS	KALAMAZOO TWP.	KALAMAZOO
2005-234	MICRO MACHINE COMPANY	KALAMAZOO TWP.	KALAMAZOO
2005-235	MICRO MACHINE COMPANY	KALAMAZOO TWP.	KALAMAZOO
2005-287	MICRO MACHINE COMPANY	KALAMAZOO TWP.	KALAMAZOO
2005-304	ECLIPSE MOLD INC	CLINTON TWP.	MACOMB

Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss the Industrial Facility Exemption Application.

CERT. NO.	NAME	LOCAL UNIT	COUNTY	REASON
2005-474	ENVIRONDYNE TECHNOLOGIES, INC.	COMSTOCK TWP.	KALAMAZOO	per applicant request

- Item 15. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke per Section 15(1) (Requested by certificate holder) for the below-referenced Industrial Facility Exemption Certificates:

CERT. NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1995-748	ADVANCED PLASTICS CORP.	VILLAGE OF SCHOOLCRAFT	KALAMAZOO	personal
1995-749	ADVANCED PLASTICS CORP.	VILLAGE OF SCHOOLCRAFT	KALAMAZOO	personal
1999-615	MANNESMANN DEMATIC RAPISTAN	CITY OF KENTWOOD	KENT	personal
1999-616	MANNESMANN DEMATIC RAPISTAN	CITY OF KENTWOOD	KENT	real
1999-618	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	personal
1999-620	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	personal
2000-399	ADVANCE PLASTICS CORP.	VILLAGE OF SCHOOLCRAFT	KALAMAZOO	personal

- Item 16. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2005) the below-referenced Industrial Facility Exemption Certificates:

CERT. NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1994-310	LEXALITE INTERNATIONAL CORP.	CITY OF CHARLEVOIX	CHARLEVOIX	real and personal
1997-326	RITE-ON INDUSTRIES	REDFORD TWP.	WAYNE	real and personal
1998-576	DESIGN ORIGINS INC	CITY OF STERLING HEIGHTS	MACOMB	real and personal
2000-085	POWER SYSTEMS ELECTRIC INC.	MACOMB TWP.	MACOMB	real and personal
2000-172	AMERICAN DIE CORP.	MACOMB TWP.	MACOMB	real
2000-711	PENSKE LOGISTICS	CITY OF NORTON SHORES	MUSKEGON	real and personal
2001-350	VICTORY MOLD AND ENG. INC.	CITY OF MARYSVILLE	ST. CLAIR	personal
2003-091	VICTORY MOLD AND ENG. INC	CITY OF MARYSVILLE	ST. CLAIR	personal
2003-431	VICTORY MOLD AND ENG. INC	CITY OF MARYSVILLE	ST. CLAIR	personal

- Item 17. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates for the Water Pollution Control Exemption Applications in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-4958	MIDLAND COGENERATION VENTURE	CITY OF MIDLAND	MIDLAND	\$340,000
2-5064	E.B. EDDY PAPER, INC.	CITY OF PORT HURON	ST. CLAIR	\$2,385,937
2-5081	AMERICAN ELECTRIC POWER	LAKE TWP.	BERRIEN	\$37,816

- Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates for the Air Pollution Control Exemption Applications in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-3276	MAYCO PLASTICS INC	CITY OF STERLING HEIGHTS	MACOMB	\$800,846
1-3294	AMERICAN ELECTRIC POWER	LAKE TWP.	BERRIEN	\$340,861

- Item 19. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificate for the P.A. 146 of 2000 Obsolete Property Rehabilitation Act Application in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
3-05-0046	Universal Truckload Services, Inc.	City of Warren	Macomb	\$8,000,000

- Item 20. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-121	ERIKA DAVIS	CITY OF DETROIT	WAYNE	2	\$197,715
N2002-203	TERRANCE HARRIS & RONALD PAIGE	CITY OF DETROIT	WAYNE	2	\$171,139
N2003-258	PATRICIA F ROPER	CITY OF DETROIT	WAYNE	1	\$16,888
N2003-284	BRIAN J HEARN	CITY OF DETROIT	WAYNE	1	\$23,800
N2003-398	DAVID GRIESE	CITY OF DETROIT	WAYNE	1	\$21,971
N2003-416	ALEX DECAMP	CITY OF DETROIT	WAYNE	1	\$104,853
N2004-0010	VIRGILIO GONZALES	CITY OF DETROIT	WAYNE	2	\$93,000
N2004-0011	ROSE & LEROY COCHRAN	CITY OF DETROIT	WAYNE	2	\$85,000
N2004-0012	LEO RHODES	CITY OF DETROIT	WAYNE	2	\$85,000
N2004-0013	EDWARD GOTLIEB & REYNALDO PEREZ	CITY OF DETROIT	WAYNE	2	\$85,000
N2004-0014	MARGIE MARTIN	CITY OF DETROIT	WAYNE	2	\$93,000
N2004-0015	JANET SOWELL	CITY OF DETROIT	WAYNE	2	\$85,000
N2004-0023	SHIRLEY BELCHUNAS	CITY OF DETROIT	WAYNE	2	\$85,000
N2004-0293	JUDY HICKS	CITY OF DETROIT	WAYNE	1	\$39,682
N2004-0345	GREGORY & NANCY L BROWNRIGG	CITY OF DETROIT	WAYNE	1	\$35,107
N2004-0439	BRAD REESER	CITY OF DETROIT	WAYNE	1	\$27,577
N2004-0472	JAMES DEVELLANO	CITY OF DETROIT	WAYNE	1	\$11,475
N2004-0488	LISA JANE RAPPORT	CITY OF DETROIT	WAYNE	1	\$36,751
N2004-0761	LAVANCE & LOLITA BURROWS-DRAYTON	CITY OF DETROIT	WAYNE	2	\$290,714
N2004-0832	MARY LEE REEDY	CITY OF SAGINAW	SAGINAW	2	\$179,500
N2005-0263	FERAS SHAMMAMI	CITY OF DETROIT	WAYNE	1	\$30,828
N2005-0283	LESLIE HORN	CITY OF DETROIT	WAYNE	1	\$7,751
N2005-0300	ROSE SANTOMAURO	CITY OF DETROIT	WAYNE	1	\$7,751
N2005-0305	RANDY & MELISSA DAVIS	CITY OF DETROIT	WAYNE	1	\$7,751
N2005-0338	CARL E SCHULTZ	CITY OF DETROIT	WAYNE	1	\$23,009
N2005-0359	HUDA HAWASLI	CITY OF DETROIT	WAYNE	1	\$75,396
N2005-0937	THEODORE BELL	CITY OF DETROIT	WAYNE	2	\$271,027
N2005-1179	EDDIE JAMES & ALICE WHATELY	CITY OF INKSTER	WAYNE	2	\$148,948
N2005-1181	MICHAEL WOODWARD	CITY OF INKSTER	WAYNE	2	\$106,700
N2005-1557	MILLIE ORTIZ & KENNETH RICHARDSON	CITY OF MUSKEGON	MUSKEGON	1	\$3,865

- Item 21. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2003-392	KRISTA L HERBERT & MARTIN K GROLESKI	CITY OF DETROIT	WAYNE	1	\$17,432
N2005-0322	MIGUEL CODER	CITY OF DETROIT	WAYNE	1	\$7,662

- Item 22. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-177	ERIK HALL	CITY OF DETROIT	WAYNE	2	\$173,662
N2004-0389	THEODORE & BERNICE WALLACE	CITY OF DETROIT	WAYNE	1	\$17,748

- Item 23. It was moved by Lupi, supported by Roberts, and unanimously approved the request for the below-referenced listed units for re-certifications, new certifications and/or recertification denials of computerized tax rolls.

New Certifications to expire May 1, 2008:

<u>County</u>	<u>Township, Village and/or City</u>
Jackson	Liberty Township Waterloo Township

Recertification Denials:

Jackson	Blackman Charter Township -- incomplete application
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- Item 24. It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order in the below-referenced matter:
MCL 211.154 Petition 154-03-1695 Joseph & Michelle Hamilton
Parcel No. 41-17-27-460-013 An official order was issued for the above-referenced taxpayer on October 27, 2005. Notice was received that the above-referenced order as the parcel of property had a transfer of ownership on July 8, 2004.

Item 24. (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-1705 David J. & Maria C. Abrahamson

Parcel No. 41-18-21-277-003 An official order was issued for the above-referenced taxpayer on October 27, 2005. Notice was received that the above-referenced order as the parcel of property had a transfer of ownership on February 25, 2004.

It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the above petition and to deny the request for a change of assessment:

MCL 211.154 Petition 154-04-3226 G & R Investments

Parcel No. 900-14-37-606-182-00 An official order was issued for the above-referenced property owner on January 25, 2005. The original assessed values on the petition were incorrect. The corrected original values would create a reduction in the assessed and taxable values for the tax years 2002 and 2003. The taxpayer did not file timely and would not be entitled to a reduction for lack of jurisdiction through the State Tax Commission.

It was moved by Lupi, supported by Roberts, and unanimously approved to withdraw the petition in the below-referenced matter:

MCL 211.154 Petition 154-04-3323 WDS Ventures LLC

Parcel No. 41-50-65-017-340 Notice was received that the above-referenced petition is a duplicate of file # 154-04-3892.

It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-05-1660 Mueller Plastics, Inc.

Parcel No. 90012-101-B An official order was issued for the above-referenced taxpayer on September 20, 2005. Notice was received that a clerical error incorrect amounts for the Requested Assessed and Requested Taxable Valuations for the year 2004 had been listed.

It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-05-1799 Perdue Square Corp.

Parcel No. 64-14-28-480-003 An official order was issued for the above-referenced taxpayer on September 20, 2005. The property belonged to the City of Pontiac. The petition was filed in error.

- Item 25. It was moved by Lupi, supported by Roberts, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-04-4213; MILFORD FABRICATING CO; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22992095.00; PERSONAL; Property;
2002 AV from \$4,014,270 to \$3,263,161; TV from \$4,014,270 to \$3,263,161;
2003 AV from \$4,052,620 to \$3,339,163; TV from \$4,052,620 to \$3,339,163;
2004 AV from \$3,156,690 to \$3,016,479; TV from \$3,156,690 to \$3,016,479.

154-04-4214; MILFORD FABRICATING CO; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22992098.00; PERSONAL; Property;
2002 AV from \$2,743,700 to \$3,736,664; TV from \$2,743,700 to \$3,736,664;
2003 AV from \$2,573,070 to \$3,501,855; TV from \$2,573,070 to \$3,501,855;
2004 AV from \$2,502,810 to \$2,763,795; TV from \$2,502,810 to \$2,763,795.

154-05-0644; CLARKLIFT OF DETROIT INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 14990737.54; PERSONAL; Property;
2004 AV from \$ 229,240 to \$ 237,200; TV from \$ 229,240 to \$ 237,200.

154-05-1385; MAXAM LLC, DBA: SNOOKER POOL & PUB; CITY OF SOUTHGATE; WAYNE COUNTY; SOUTHGATE Sch. Dist.; 53-999-00-2710-003; PERSONAL; Property;
2003 AV from \$ 65,900 to \$ 90,100; TV from \$ 65,900 to \$ 90,100;
2004 AV from \$ 74,500 to \$ 77,250; TV from \$ 74,500 to \$ 77,250;
2005 AV from \$ 68,800 to \$ 71,200; TV from \$ 68,800 to \$ 71,200.

154-05-2115; CLIFFORD KAHL; REPUBLIC TWP.; MARQUETTE COUNTY; REPUBLIC MICHIGAMME Sch. Dist.; 52-12-126-006-00; REAL; Property;
2004 AV from \$ 31,200 to \$ 35,231; TV from \$ 23,976 to \$ 28,007;
2005 AV from \$ 35,650 to \$ 39,864; TV from \$ 24,527 to \$ 28,741.

154-05-2116; MECOSTA CO. HAB./ HUMANITY; CITY OF BIG RAPIDS; MECOSTA COUNTY; BIG RAPIDS Sch. Dist.; 54-17-02-380-006; REAL; Property;
2005 AV from \$ 0 to \$ 5,900; TV from \$ 0 to \$ 5,900.

154-05-2117; JAMES & CAROL PRESTIN; CEDARVILLE TWP.; MENOMINEE COUNTY; STEPHENSON Sch. Dist.; 001-031-009-00; REAL; Property;
2003 AV from \$ 28,000 to \$ 46,200; TV from \$ 15,373 to \$ 33,573;
2004 AV from \$ 28,600 to \$ 67,000; TV from \$ 15,726 to \$ 43,645;
2005 AV from \$ 66,500 to \$ 67,000; TV from \$ 52,187 to \$ 60,648.

154-05-2118; DENNIS & COLETTE KLOIDA; MENOMINEE TWP.; MENOMINEE COUNTY; MENOMINEE Sch. Dist.; 010-214-017-55; REAL; Property;
2005 AV from \$ 16,500 to \$ 56,500; TV from \$ 10,621 to \$ 50,621.

Item 25. (continued):

154-05-2119; IAIN & SHEILA MACINTYRE; MENOMINEE TWP.; MENOMINEE COUNTY; MENOMINEE Sch. Dist.; 010-028-013-30; REAL; Property;

2004 AV from \$ 5,600 to \$ 73,600; TV from \$ 5,600 to \$ 73,600;

2005 AV from \$ 5,600 to \$ 65,700; TV from \$ 5,600 to \$ 65,700.

154-05-2120; TROY RANDALL; MENOMINEE TWP.; MENOMINEE COUNTY; STEPHENSON Sch. Dist.; 010-108-014-20; REAL; Property;

2004 AV from \$ 15,900 to \$ 70,600; TV from \$ 10,589 to \$ 65,532;

2005 AV from \$ 15,900 to \$ 65,000; TV from \$ 10,832 to \$ 65,000.

154-05-2121; BOB EVANS FARMS INC.; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-02-10-200; PERSONAL; Property;

2003 AV from \$ 55,100 to \$ 69,550; TV from \$ 55,100 to \$ 69,550;

2004 AV from \$ 55,500 to \$ 69,450; TV from \$ 55,500 to \$ 69,450;

2005 AV from \$ 50,500 to \$ 63,650; TV from \$ 50,500 to \$ 63,650.

154-05-2122; HYDROCHEM IND. SERVICES INC.; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-08-11-400; PERSONAL; Property;

2003 AV from \$ 211,200 to \$ 286,150; TV from \$ 211,200 to \$ 286,150;

2004 AV from \$ 211,700 to \$ 292,000; TV from \$ 211,700 to \$ 292,000.

154-05-2123; LITTLE CAESARS - MIDLAND; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-12-10-750; PERSONAL; Property;

2003 AV from \$ 5,500 to \$ 11,400; TV from \$ 5,500 to \$ 11,400;

2004 AV from \$ 5,500 to \$ 11,400; TV from \$ 5,500 to \$ 11,400;

2005 AV from \$ 5,500 to \$ 11,400; TV from \$ 5,500 to \$ 11,400.

154-05-2124; MICHAEL'S STORES INC.; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-13-09-100; PERSONAL; Property;

2003 AV from \$ 128,700 to \$ 146,450; TV from \$ 128,700 to \$ 146,450;

2004 AV from \$ 107,700 to \$ 128,550; TV from \$ 107,700 to \$ 128,550;

2005 AV from \$ 68,000 to \$ 113,850; TV from \$ 68,000 to \$ 113,850.

154-05-2125; MIDLAND FENCE COMPANY; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-13-09-780; PERSONAL; Property;

2003 AV from \$ 8,500 to \$ 49,300; TV from \$ 8,500 to \$ 49,300;

2004 AV from \$ 13,700 to \$ 50,850; TV from \$ 13,700 to \$ 50,850;

2005 AV from \$ 12,400 to \$ 46,800; TV from \$ 12,400 to \$ 46,800.

Item 25. (continued):

154-05-2126; PETCO ANIMAL SUPPLIES INC.; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-16-05-440; PERSONAL; Property;

2003 AV from \$ 155,400 to \$ 169,000; TV from \$ 155,400 to \$ 169,000;

2004 AV from \$ 138,200 to \$ 147,550; TV from \$ 138,200 to \$ 147,550;

2005 AV from \$ 119,600 to \$ 129,750; TV from \$ 119,600 to \$ 129,750.

154-05-2127; RITE AID PHARMACIES; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-16-05-400; PERSONAL; Property;

2003 AV from \$ 159,200 to \$ 146,400; TV from \$ 159,200 to \$ 146,400;

2004 AV from \$ 112,700 to \$ 130,350; TV from \$ 112,700 to \$ 130,350;

2005 AV from \$ 102,600 to \$ 122,900; TV from \$ 102,600 to \$ 122,900.

154-05-2128; TACO BELL; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-20-01-320; PERSONAL; Property;

2005 AV from \$ 44,500 to \$ 51,850; TV from \$ 44,500 to \$ 51,850.

154-05-2129; TACO BELL; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-20-01-312; PERSONAL; Property;

2003 AV from \$ 40,700 to \$ 42,650; TV from \$ 40,700 to \$ 42,650;

2004 AV from \$ 37,000 to \$ 38,300; TV from \$ 37,000 to \$ 38,300;

2005 AV from \$ 37,900 to \$ 43,250; TV from \$ 37,900 to \$ 43,250.

154-05-2130; TRANSPORT SERVICE CO.; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-20-15-690; PERSONAL; Property;

2003 AV from \$ 26,800 to \$ 188,050; TV from \$ 26,800 to \$ 188,050;

2004 AV from \$ 33,200 to \$ 163,400; TV from \$ 33,200 to \$ 163,400;

2005 AV from \$ 41,400 to \$ 169,250; TV from \$ 41,400 to \$ 169,250.

154-05-2140; GENERAL CHEMICAL, LLC; CITY OF RIVER ROUGE; WAYNE COUNTY; RIVER ROUGE Sch. Dist.; 50-999-00-0364-000; PERSONAL; Property;

2004 AV from \$ 250,000 to \$ 281,950; TV from \$ 250,000 to \$ 281,950.

154-05-2141; INDUSTRIAL WOODFAB & PKG.; CITY OF RIVERVIEW; WAYNE COUNTY; RIVERVIEW Sch. Dist.; 51-999-00-0405-000; PERSONAL; Property;

2003 AV from \$ 22,600 to \$ 32,350; TV from \$ 22,600 to \$ 32,350;

2004 AV from \$ 21,200 to \$ 28,650; TV from \$ 21,200 to \$ 28,650;

2005 AV from \$ 30,000 to \$ 37,250; TV from \$ 30,000 to \$ 37,250.

154-05-2142; TACO BELL/PIZZA HUT #3990; CITY OF RIVERVIEW; WAYNE COUNTY; RIVERVIEW Sch. Dist.; 51-999-00-0855-000; PERSONAL; Property;

2003 AV from \$ 50,000 to \$ 67,050; TV from \$ 50,000 to \$ 67,050;

2004 AV from \$ 43,600 to \$ 59,250; TV from \$ 43,600 to \$ 59,250;

2005 AV from \$ 43,400 to \$ 55,650; TV from \$ 43,400 to \$ 55,650.

Item 25. (continued):

154-05-2143; MICHIGAN JOBBER; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0628-000; PERSONAL; Property; 2003 AV from \$ 47,600 to \$ 69,050; TV from \$ 47,600 to \$ 69,050.

154-05-2144; ALTA QUIP; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-3802-000; PERSONAL; Property; 2003 AV from \$ 0 to \$ 21,550; TV from \$ 0 to \$ 21,550.

154-05-2145; MILLS GYMNASTIC CENRTAL, LC; CITY OF SOUTHGATE; WAYNE COUNTY; SOUTHGATE Sch. Dist.; 53-999-00-2622-002; PERSONAL; Property; 2003 AV from \$ 45,200 to \$ 47,500; TV from \$ 45,200 to \$ 47,500; 2004 AV from \$ 55,100 to \$ 58,900; TV from \$ 55,100 to \$ 58,900; 2005 AV from \$ 53,300 to \$ 57,050; TV from \$ 53,300 to \$ 57,050.

154-05-2146; TACO BELL OF AMERICA #21292; CITY OF SOUTHGATE; WAYNE COUNTY; SOUTHGATE Sch. Dist.; 53-999-00-2705-003; PERSONAL; Property; 2003 AV from \$ 81,100 to \$ 111,550; TV from \$ 81,100 to \$ 111,550; 2004 AV from \$ 106,000 to \$ 150,250; TV from \$ 106,000 to \$ 150,250; 2005 AV from \$ 93,200 to \$ 132,500; TV from \$ 93,200 to \$ 132,500.

154-05-2147; ADVANCED TESTING & ENG.; CITY OF TAYLOR; WAYNE COUNTY; TAYLOR Sch. Dist.; 60-999-00-6279-002; PERSONAL; Property; 2003 AV from \$ 37,200 to \$ 91,200; TV from \$ 37,200 to \$ 91,200; 2004 AV from \$ 40,900 to \$ 120,500; TV from \$ 40,900 to \$ 120,500.

154-05-2148; HEALTH-LINK MED. TRANS. SVS.; CITY OF TAYLOR; WAYNE COUNTY; TAYLOR Sch. Dist.; 60-999-00-4846-099; PERSONAL; Property; 2004 AV from \$ 86,700 to \$ 91,600; TV from \$ 86,700 to \$ 91,600; 2005 AV from \$ 86,700 to \$ 102,800; TV from \$ 86,700 to \$ 102,800.

154-05-2149; JEFFREY & WENDY HOLLON; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 82-54-019-03-0590-000; REAL; Property; 2005 AV from \$ 0 to \$ 57,200; TV from \$ 0 to \$ 57,200.

154-05-2150; MARTENSON FUNERAL HOME; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-999-99-1224-000; PERSONAL; Property; 2003 AV from \$ 82,100 to \$ 87,300; TV from \$ 82,100 to \$ 87,300.

154-05-2151; EC KORNEFFEL COMPANY; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-999-99-0760-000; PERSONAL; Property; 2004 AV from \$ 163,100 to \$ 178,400; TV from \$ 163,100 to \$ 178,400; 2005 AV from \$ 86,900 to \$ 97,000; TV from \$ 86,900 to \$ 97,000.

Item 25. (continued):

154-05-2152; PIZZA HUT #407082; CITY OF WAYNE; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 55-999-00-2930-000; PERSONAL; Property; 2004 AV from \$ 23,700 to \$ 28,850; TV from \$ 23,700 to \$ 28,850; 2005 AV from \$ 27,000 to \$ 27,950; TV from \$ 27,000 to \$ 27,950.

154-05-2153; HAIRCUT HOUSE OF WESTLAND, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1266-397; PERSONAL; Property; 2003 AV from \$ 36,660 to \$ 44,750; TV from \$ 36,660 to \$ 44,750; 2004 AV from \$ 28,690 to \$ 39,500; TV from \$ 28,690 to \$ 39,500; 2005 AV from \$ 25,610 to \$ 35,250; TV from \$ 25,610 to \$ 35,250.

154-05-2154; AE RETAIL WEST, LLC DBA: AMERICAN EAGLE #449; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0293-399; PERSONAL; Property; 2003 AV from \$ 82,070 to \$ 122,650; TV from \$ 82,070 to \$ 122,650; 2004 AV from \$ 71,170 to \$ 107,400; TV from \$ 71,170 to \$ 107,400; 2005 AV from \$ 68,740 to \$ 97,800; TV from \$ 68,740 to \$ 97,800.

154-05-2155; AMERICAN GEAR AND ENGINEERING; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0296-500; PERSONAL; Property; 2003 AV from \$ 355,070 to \$ 434,200; TV from \$ 355,070 to \$ 434,200; 2004 AV from \$ 387,090 to \$ 546,450; TV from \$ 387,090 to \$ 546,450.

154-05-2156; BATH & BODY WORKS #287; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0429-000; PERSONAL; Property; 2003 AV from \$ 164,960 to \$ 204,200; TV from \$ 164,960 to \$ 204,200; 2004 AV from \$ 146,670 to \$ 175,050; TV from \$ 146,670 to \$ 175,050; 2005 AV from \$ 133,820 to \$ 154,600; TV from \$ 133,820 to \$ 154,600.

154-05-2157; BIRCHTREE DENTAL, PC; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1648-000; PERSONAL; Property; 2004 AV from \$ 33,530 to \$ 51,550; TV from \$ 33,530 to \$ 51,550.

154-05-2158; BLUEGREEN VACATIONS UNLIMITED; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0461-004; PERSONAL; Property; 2005 AV from \$ 80,610 to \$ 138,850; TV from \$ 80,610 to \$ 138,850.

Item 25. (continued):

154-05-2159; BP LIBRICANTS USA, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0599-901; PERSONAL; Property;

2003 AV from \$ 36,960 to \$ 49,450; TV from \$ 36,960 to \$ 49,450;

2004 AV from \$ 33,630 to \$ 44,900; TV from \$ 33,630 to \$ 44,900;

2005 AV from \$ 30,600 to \$ 49,200; TV from \$ 30,600 to \$ 49,200.

154-05-2160; SPHERION ATLANTIC RESOURCES, LLC; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2396-903; PERSONAL; Property;

2004 AV from \$ 9,530 to \$ 0 ; TV from \$ 9,530 to \$ 0 .

154-05-2161; JOKAB SAFETY, NA, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1419-505; PERSONAL; Property;

2005 AV from \$ 12,880 to \$ 2,570; TV from \$ 12,880 to \$ 2,570.

154-05-2162; NEW PAR DBA: VERIZON WIRELESS; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2693-701; PERSONAL; Property;

2003 AV from \$19,566,390 to \$20,183,450; TV from \$19,566,390 to \$20,183,450;

2004 AV from \$20,747,600 to \$21,019,950; TV from \$20,747,600 to \$21,019,950;

2005 AV from \$19,200,110 to \$19,266,800; TV from \$19,200,110 to \$19,266,800.

154-05-2163; BLUE RIBBON DBA: FAMOUS DAVE'S REST.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1029-004; PERSONAL; Property;

2004 AV from \$ 136,380 to \$ 186,000; TV from \$ 136,380 to \$ 186,000.

154-05-2164; BROWN GRP REATIL DBA: NATURALIZER #636; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1929-100; PERSONAL; Property;

2003 AV from \$ 23,390 to \$ 48,050; TV from \$ 23,390 to \$ 48,050;

2004 AV from \$ 42,790 to \$ 42,800; TV from \$ 42,790 to \$ 42,800;

2005 AV from \$ 37,170 to \$ 37,150; TV from \$ 37,170 to \$ 37,150.

154-05-2165; BUFFALO WILD WINGS GRILL; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0529-002; PERSONAL; Property;

2003 AV from \$ 122,380 to \$ 166,150; TV from \$ 122,380 to \$ 166,150.

154-05-2166; COMCAST MO OF DELEWARE, LLC TAX DEPT.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0731-003; PERSONAL; Property;

2004 AV from \$ 772,790 to \$ 777,400; TV from \$ 772,790 to \$ 777,400;

2005 AV from \$ 579,590 to \$ 585,700; TV from \$ 579,590 to \$ 585,700.

Item 25. (continued):

154-05-2167; CONCRETE FLOOR TREATMENTS, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0733-896; PERSONAL; Property;

2003 AV from \$ 18,930 to \$ 51,600; TV from \$ 18,930 to \$ 51,600;

2004 AV from \$ 17,800 to \$ 48,000; TV from \$ 17,800 to \$ 48,000;

2005 AV from \$ 36,260 to \$ 62,350; TV from \$ 36,260 to \$ 62,350.

154-05-2168; DEARBORN TREE SERVICE; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0834-596; PERSONAL; Property;

2003 AV from \$ 79,300 to \$ 87,100; TV from \$ 79,300 to \$ 87,100;

2004 AV from \$ 113,570 to \$ 118,250; TV from \$ 113,570 to \$ 118,250;

2005 AV from \$ 103,270 to \$ 108,850; TV from \$ 103,270 to \$ 108,850.

154-05-2169; DEFIANCE TESTING & ENGINEERING; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2422-000; PERSONAL; Property;

2003 AV from \$1,534,770 to \$1,699,250; TV from \$1,534,770 to \$1,699,250;

2004 AV from \$ 718,760 to \$ 663,800; TV from \$ 718,760 to \$ 663,800;

2005 AV from \$ 588,900 to \$ 618,000; TV from \$ 589,900 to \$ 618,000.

154-05-2170; JEDTCO CORPORATION; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1393-000; PERSONAL; Property;

2003 AV from \$ 48,510 to \$ 70,800; TV from \$ 48,510 to \$ 70,800;

2004 AV from \$ 46,540 to \$ 69,100; TV from \$ 46,540 to \$ 69,100;

2005 AV from \$ 45,550 to \$ 52,200; TV from \$ 45,550 to \$ 52,200.

154-05-2171; FRAMATOME CONNECTORS-INTERLOCK USA, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1112-397; PERSONAL; Property;

2003 AV from \$1,406,510 to \$1,465,050; TV from \$1,406,510 to \$1,465,050;

2004 AV from \$2,174,090 to \$2,236,300; TV from \$2,174,090 to \$2,236,300;

2005 AV from \$2,725,350 to \$2,782,650; TV from \$2,725,350 to \$2,782,650.

154-05-2172; D N R INCORPORATED; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0803-398; PERSONAL; Property;

2005 AV from \$ 64,450 to \$ 75,550; TV from \$ 64,450 to \$ 75,550.

154-05-2173; D. P. BROWN OF DETROIT, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0521-000; PERSONAL; Property;

2005 AV from \$ 98,860 to \$ 129,900; TV from \$ 98,860 to \$ 129,900.

Item 25. (continued):

154-05-2174; ERNEST INDUSTRIES; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0988-000; PERSONAL; Property;
2004 AV from \$ 521,700 to \$ 59,900; TV from \$ 521,700 to \$ 599,000.

154-05-2175; EXPRESS, INC. #287; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1598-000; PERSONAL; Property;
2003 AV from \$ 57,790 to \$ 111,900; TV from \$ 57,790 to \$ 111,900;
2004 AV from \$ 56,580 to \$ 98,950; TV from \$ 56,580 to \$ 98,950;
2005 AV from \$ 178,880 to \$ 391,150; TV from \$ 178,880 to \$ 391,150.

154-05-2176; EXZAK TOOLS; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1008-597; PERSONAL; Property;
2003 AV from \$ 151,450 to \$ 156,650; TV from \$ 151,450 to \$ 156,650;
2004 AV from \$ 137,290 to \$ 141,750; TV from \$ 137,290 to \$ 141,750;
2005 AV from \$ 125,360 to \$ 129,350; TV from \$ 125,360 to \$ 129,350.

154-05-2177; MADISON CAPITAL LEASING; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1627-005; PERSONAL; Property;
2005 AV from \$ 75,000 to \$ 78,900; TV from \$ 75,000 to \$ 78,900.

154-05-2178; PATCO TOOL, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2043-000; PERSONAL; Property;
2004 AV from \$ 75,660 to \$ 97,000; TV from \$ 75,660 to \$ 97,000.

154-05-2179; RYAN'S RESTAURANT GROUP, INC. DBA.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2212-500; PERSONAL; Property;
2003 AV from \$ 108,860 to \$ 125,000; TV from \$ 108,860 to \$ 125,000.

154-05-2180; RYAN'S RESTAURANT GROUP DBA.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1067-004; PERSONAL; Property;
2004 AV from \$ 323,390 to \$ 392,550; TV from \$ 323,390 to \$ 392,550;
2005 AV from \$ 278,760 to \$ 339,200; TV from \$ 278,760 to \$ 339,200.

154-05-2181; TOLEDO TECHNOLOGIES; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2555-405; PERSONAL; Property;
2005 AV from \$ 386,260 to \$ 391,150; TV from \$ 386,260 to \$ 391,150.

Item 25. (continued):

154-05-2182; WASTE MANAGEMENT OF MI, INC. C/O POER; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2709-000; PERSONAL; Property;
2004 AV from \$ 26,690 to \$ 52,450; TV from \$ 26,690 to \$ 52,450.

154-05-2183; JP SORTING TECHNOLOGIES; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1419-705; PERSONAL; Property;
2005 AV from \$ 37,500 to \$ 43,900; TV from \$ 37,500 to \$ 43,900.

154-05-2184; JTW ENTP. DBA: THE COFFEE BEANERY; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0715-000; PERSONAL; Property;
2005 AV from \$ 31,700 to \$ 35,550; TV from \$ 31,700 to \$ 35,550.

154-05-2185; KERBYS OF WESTLAND MALL, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1452-004; PERSONAL; Property;
2005 AV from \$ 29,250 to \$ 44,800; TV from \$ 29,250 to \$ 44,800.

154-05-2186; G & L TOOL, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1125-500; PERSONAL; Property;
2003 AV from \$ 178,590 to \$ 185,750; TV from \$ 178,590 to \$ 185,750;
2004 AV from \$ 166,080 to \$ 171,800; TV from \$ 166,080 to \$ 171,800;
2005 AV from \$ 156,760 to \$ 158,150; TV from \$ 156,760 to \$ 158,150.

154-05-2187; ZYKER MANUFACTURING; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2955-005; PERSONAL; Property;
2005 AV from \$ 25,000 to \$ 73,050; TV from \$ 25,000 to \$ 73,050.

154-05-2188; SRI SURGICAL EXPRESS; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2454-601; PERSONAL; Property;
2003 AV from \$1,072,890 to \$1,071,950; TV from \$1,072,890 to \$1,071,950;
2004 AV from \$ 762,020 to \$ 761,200; TV from \$ 762,020 to \$ 761,200;
2005 AV from \$ 501,550 to \$ 506,900; TV from \$ 501,550 to \$ 506,900.

154-05-2189; GREAT AMERICAN BASE COMPANY; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1220-003; PERSONAL; Property;
2003 AV from \$ 16,620 to \$ 26,750; TV from \$ 16,620 to \$ 26,750;
2004 AV from \$ 64,920 to \$ 79,500; TV from \$ 64,920 to \$ 79,500;
2005 AV from \$ 61,930 to \$ 75,550; TV from \$ 61,930 to \$ 75,550.

Item 25. (continued):

154-05-2190; GREAT LAKES TRUCK & TRAILER; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1223-000; PERSONAL; Property;
2003 AV from \$ 27,020 to \$ 30,600; TV from \$ 27,020 to \$ 30,600;
2005 AV from \$ 25,870 to \$ 38,800; TV from \$ 25,870 to \$ 38,800.

154-05-2191; HELZBERG DIAMOND SHOP #11; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1325-000; PERSONAL; Property;
2003 AV from \$ 65,620 to \$ 100,500; TV from \$ 65,620 to \$ 100,500;
2004 AV from \$ 59,740 to \$ 90,850; TV from \$ 59,740 to \$ 90,850;
2005 AV from \$ 60,370 to \$ 85,100; TV from \$ 60,370 to \$ 85,100.

154-05-2192; HOFBOWL, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0672-000; PERSONAL; Property;
2003 AV from \$ 168,770 to \$ 167,750; TV from \$ 168,770 to \$ 167,750;
2004 AV from \$ 158,900 to \$ 158,650; TV from \$ 158,900 to \$ 158,650;
2005 AV from \$ 139,120 to \$ 161,600; TV from \$ 139,120 to \$ 161,600.

154-05-2193; HOMETOWN BUFFET FKA: OLD COUNTRY BUFFET; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1331-804; PERSONAL; Property;
2004 AV from \$ 188,560 to \$ 202,950; TV from \$ 188,560 to \$ 202,950;
2005 AV from \$ 160,060 to \$ 180,300; TV from \$ 160,060 to \$ 180,300.

154-05-2194; HOT TPOIC, INC. #389; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1336-003; PERSONAL; Property;
2003 AV from \$ 92,900 to \$ 141,750; TV from \$ 92,900 to \$ 141,750;
2004 AV from \$ 94,860 to \$ 137,700; TV from \$ 94,860 to \$ 137,700;
2005 AV from \$ 81,790 to \$ 119,400; TV from \$ 81,790 to \$ 119,400.

154-05-2195; LERNER NEW YORK, INC. #152; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1588-000; PERSONAL; Property;
2003 AV from \$ 102,550 to \$ 165,700; TV from \$ 102,550 to \$ 165,700;
2004 AV from \$ 111,280 to \$ 135,150; TV from \$ 111,280 to \$ 135,150;
2005 AV from \$ 98,660 to \$ 119,700; TV from \$ 98,660 to \$ 119,700.

154-05-2196; LIMITED TOO, INC. #167; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1599-001; PERSONAL; Property;
2003 AV from \$ 57,040 to \$ 100,950; TV from \$ 57,040 to \$ 100,950;
2004 AV from \$ 54,060 to \$ 92,900; TV from \$ 54,060 to \$ 92,900;
2005 AV from \$ 46,900 to \$ 80,800; TV from \$ 46,900 to \$ 80,800.

Item 25. (continued):

154-05-2197; LOVERS LANE; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1619-001; PERSONAL; Property; 2003 AV from \$ 16,620 to \$ 54,800; TV from \$ 16,620 to \$ 54,800; 2004 AV from \$ 36,180 to \$ 49,950; TV from \$ 36,180 to \$ 49,950; 2005 AV from \$ 35,020 to \$ 46,700; TV from \$ 35,020 to \$ 46,700.

154-05-2198; MCREA CORPORATION; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1680-000; PERSONAL; Property; 2003 AV from \$ 116,060 to \$ 121,650; TV from \$ 116,060 to \$ 121,650; 2004 AV from \$ 110,260 to \$ 114,350; TV from \$ 110,260 to \$ 114,350; 2005 AV from \$ 105,590 to \$ 109,050; TV from \$ 105,590 to \$ 109,050.

154-05-2199; MICHAELS STORES, INC. #09977; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1740-550; PERSONAL; Property; 2003 AV from \$ 82,030 to \$ 145,850; TV from \$ 82,030 to \$ 145,850; 2004 AV from \$ 71,730 to \$ 132,350; TV from \$ 71,730 to \$ 132,350; 2005 AV from \$ 69,050 to \$ 119,200; TV from \$ 69,050 to \$ 119,200.

154-05-2200; BAL GLOBAL FINANCE LLC; FRENCHTOWN TWP.; MONROE COUNTY; MONROE Sch. Dist.; 5807-000-880-00; PERSONAL; Property; 2005 AV from \$ 9,650 to \$ 14,300; TV from \$ 9,650 to \$ 14,300.

154-05-2201; TCB LLC; LASALLE TWP.; MONROE COUNTY; MONROE Sch. Dist.; 58-09-300-005-00; PERSONAL; Property; 2003 AV from \$ 13,700 to \$ 9,100; TV from \$ 13,700 to \$ 9,100; 2004 AV from \$ 12,100 to \$ 8,000; TV from \$ 12,100 to \$ 8,000.

154-05-2202; VICKIE ASHER; MONROE TWP.; MONROE COUNTY; MONROE Sch. Dist.; 58-12-035-023-00; REAL; Property; 2005 AV from \$ 27,100 to \$ 132,700; TV from \$ 26,500 to \$ 132,100.

154-05-2203; SHERWOOD/CHARLES HAYNES; WHITE RIVER TWP.; MUSKEGON COUNTY; MONTAGUE Sch. Dist.; 61-01-122-200-0001-05; REAL; Property; 2003 AV from \$ 0 to \$ 99,600; TV from \$ 0 to \$ 99,600; 2004 AV from \$ 0 to \$ 100,500; TV from \$ 0 to \$ 100,500; 2005 AV from \$ 0 to \$ 101,300; TV from \$ 0 to \$ 101,300.

154-05-2204; BRADLEY & SARA LOOY; NORWICH TWP.; NEWAYGO COUNTY; BIG RAPIDS Sch. Dist.; 08-32-200-007; REAL; Property; 2005 AV from \$ 22,500 to \$ 67,000; TV from \$ 22,500 to \$ 67,000.

Item 25. (continued):

154-05-2205; LELAND & KAREN MOORE; NORWICH TWP.; NEWAYGO COUNTY; BIG JACKSON Sch. Dist.; 08-06-200-003; REAL; Property; 2005 AV from \$ 87,200 to \$ 95,000; TV from \$ 54,480 to \$ 62,280.

154-05-2206; PANSY L. HARTLINE; NORWICH TWP.; NEWAYGO COUNTY; BIG RAPIDS Sch. Dist.; 08-26-100-006; REAL; Property; 2003 AV from \$ 8,300 to \$ 35,200; TV from \$ 1,354 to \$ 28,254.

154-05-2207; MICHAEL E. & MARCIA E. SABO; CITY OF FREMONT; NEWAYGO COUNTY; FREMONT Sch. Dist.; 62-17-02-131-005; REAL; Property; 2005 AV from \$ 9,000 to \$ 63,900; TV from \$ 9,000 to \$ 63,900.

154-05-2208; NU SKIN ENTERPRISES; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C-99-00-005-222; PERSONAL; Property; 2005 AV from \$ 0 to \$ 1,950; TV from \$ 0 to \$ 1,950.

154-05-2209; WIZARD INTERNATIONAL INC.; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-005-178; PERSONAL; Property; 2005 AV from \$ 0 to \$ 7,720; TV from \$ 0 to \$ 7,720.

154-05-2210; IKON OFFICE SOLUTIONS; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-81-017-014; PERSONAL; Property; 2005 AV from \$ 5,110 to \$ 4,200; TV from \$ 5,110 to \$ 4,200.

154-05-2211; CITICAPITAL COMM. LEASING; GROVELAND TWP.; OAKLAND COUNTY; HOLLY AREA Sch. Dist.; G-99-00-002-006; PERSONAL; Property; 2005 AV from \$ 56,700 to \$ 178,630; TV from \$ 56,700 to \$ 178,630.

154-05-2212; MARLIN LEASING; BLOOMFIELD TWP.; OAKLAND COUNTY; PONTIAC Sch. Dist.; C-99-00-061-668; PERSONAL; Property; 2005 AV from \$ 17,970 to \$ 23,910; TV from \$ 17,970 to \$ 23,910.

154-05-2213; MARLIN LEASING; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 12-99-00-000-108; PERSONAL; Property; 2005 AV from \$ 11,440 to \$ 23,310; TV from \$ 11,440 to \$ 23,310.

154-05-2214; WONDERLAND LANES INC; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-80-045-180; PERSONAL; Property; 2005 AV from \$ 76,370 to \$ 107,780; TV from \$ 76,370 to \$ 107,780.

Item 25. (continued):

154-05-2215; CITI CAPITAL TECHNOLOGY; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-81-009-003; PERSONAL; Property;
2005 AV from \$ 0 to \$ 258,960; TV from \$ 0 to \$ 258,960.

154-05-2216; MEGA PRINTING; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-001-053; PERSONAL; Property;
2003 AV from \$ 44,270 to \$ 18,220; TV from \$ 44,270 to \$ 18,220;
2004 AV from \$ 42,550 to \$ 17,590; TV from \$ 42,550 to \$ 17,590;
2005 AV from \$ 8,190 to \$ 16,470; TV from \$ 8,190 to \$ 16,470.

154-05-2217; MARLIN LEASING; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-005-169; PERSONAL; Property;
2005 AV from \$ 2,500 to \$ 22,730; TV from \$ 2,500 to \$ 22,730.

154-05-2218; DE LAGE LANDEN OPERATIONAL; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-002-073; PERSONAL; Property;
2005 AV from \$ 36,130 to \$ 72,140; TV from \$ 36,130 to \$ 72,140.

154-05-2219; 6-K CONSTRUCTION COMPANY; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-005-101; PERSONAL; Property;
2005 AV from \$ 0 to \$ 13,400; TV from \$ 0 to \$ 13,400.

154-05-2220; MARLIN LEASING; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-004-089; PERSONAL; Property;
2005 AV from \$ 1,370 to \$ 8,480; TV from \$ 1,370 to \$ 8,480.

154-05-2221; 6-K CONSTRUCTION COMPANY; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-920-028; PERSONAL; Property;
2005 AV from \$ 2,650 to \$ 0 ; TV from \$ 2,650 to \$ 0 .

154-05-2222; GIANNETTI CONTRACTING CORP.; INDEPENDENCE TWP.; OAKLAND COUNTY; CLARKSTON Sch. Dist.; J-99-99-907-235; PERSONAL; Property;
2005 AV from \$ 0 to \$ 71,600; TV from \$ 0 to \$ 71,600.

154-05-2223; WANKO ELECTRIC; INDEPENDENCE TWP.; OAKLAND COUNTY; CLARKSTON Sch. Dist.; 99-99-923-175; PERSONAL; Property;
2005 AV from \$ 0 to \$ 4,100; TV from \$ 0 to \$ 4,100.

154-05-2224; MARLIN LEASING; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; LM-99-00-005-544; PERSONAL; Property;
2005 AV from \$ 3,680 to \$ 5,540; TV from \$ 3,680 to \$ 5,540.

Item 25. (continued):

154-05-2225; HITACHI DATA SYSTEMS CORP.; ROYAL OAK TWP.; OAKLAND COUNTY; OAK PARK Sch. Dist.; S-99-00-002-023; PERSONAL; Property;
2003 AV from \$ 265,060 to \$ 229,280; TV from \$ 265,060 to \$ 229,280.

154-05-2226; DECARLOS DENTAL ASSOCIATION; SOUTHFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; TB-99-00-003-006; PERSONAL; Property;
2004 AV from \$ 175,000 to \$ 139,930; TV from \$ 175,000 to \$ 139,930.

154-05-2227; ABBOTT LABORATORIES INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-094-171; PERSONAL; Property; 2003 AV from \$ 55,030 to \$ 53,660; TV from \$ 55,030 to \$ 53,660.

154-05-2228; ANALYSTS INTERNATIONAL CORP.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-093-058; PERSONAL; Property;
2005 AV from \$1,125,710 to \$1,334,170; TV from \$1,125,710 to \$1,334,170.

154-05-2229; THE AVENUE; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-090; PERSONAL; Property;
2005 AV from \$ 0 to \$ 13,730; TV from \$ 0 to \$ 13,730.

154-05-2230; CINNAWORKS LLC/CINNABON; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-177; PERSONAL; Property; 2005 AV from \$ 62,380 to \$ 64,100; TV from \$ 62,380 to \$ 64,100.

154-05-2231; DAIMLER CHRYSLER MOTORS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-097-172; PERSONAL; Property;
2005 AV from \$ 404,090 to \$ 280,130; TV from \$ 404,090 to \$ 280,130.

154-05-2232; FEDERAL EXPRESS CORP.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-269; PERSONAL; Property;
2004 AV from \$ 48,370 to \$ 37,340; TV from \$ 48,370 to \$ 37,340;
2005 AV from \$ 42,320 to \$ 32,302; TV from \$ 42,320 to \$ 32,302.

154-05-2233; GE CAPITAL INFO. TECH. SOL.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-369; PERSONAL; Property; 2005 AV from \$ 25,040 to \$ 53,190; TV from \$ 25,040 to \$ 53,190.

154-05-2234; KFC US PROPERTIES; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-164; PERSONAL; Property;
2005 AV from \$ 111,690 to \$ 124,430; TV from \$ 111,690 to \$ 124,430.

Item 25. (continued):

154-05-2235; MARLIN LEASING; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-000-369; PERSONAL; Property; 2005 AV from \$ 24,060 to \$ 27,830; TV from \$ 24,060 to \$ 27,830.

154-05-2236; MERRILL LYNCH PIERCE ET AL; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-097-069; PERSONAL; Property; 2003 AV from \$ 300,610 to \$ 453,000; TV from \$ 300,610 to \$ 453,000; 2004 AV from \$ 260,770 to \$ 395,200; TV from \$ 260,770 to \$ 395,200; 2005 AV from \$ 300,830 to \$ 430,700; TV from \$ 300,830 to \$ 430,700.

154-05-2237; TGI FRIDAYS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-095-080; PERSONAL; Property; 2003 AV from \$ 158,470 to \$ 169,900; TV from \$ 158,470 to \$ 169,900; 2004 AV from \$ 157,820 to \$ 171,100; TV from \$ 157,820 to \$ 171,100; 2005 AV from \$ 147,700 to \$ 173,300; TV from \$ 147,700 to \$ 173,300.

154-05-2238; VICTORIA'S SECRET #1102; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-000-162; PERSONAL; Property; 2005 AV from \$ 143,110 to \$ 232,170; TV from \$ 143,110 to \$ 232,170.

154-05-2239; VOLUME SERVICES; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-180; PERSONAL; Property; 2005 AV from \$ 0 to \$ 109,239; TV from \$ 0 to \$ 109,239.

154-05-2240; WELTY PRECISION PRODUCTS INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-092-035; PERSONAL; Property; 2005 AV from \$ 143,690 to \$ 179,430; TV from \$ 143,690 to \$ 179,430.

154-05-2241; BLOOM ASSOCIATES PC; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-002-149; PERSONAL; Property; 2005 AV from \$ 57,750 to \$ 67,100; TV from \$ 57,750 to \$ 67,100.

154-05-2242; DELAGE LANDEN OPER. SERVICES LLC; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-001-189; PERSONAL; Property; 2005 AV from \$ 20,000 to \$ 37,402; TV from \$ 20,000 to \$ 37,402.

154-05-2243; PAPA JOES BIRMINGHAM LLC; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-002-103; PERSONAL; Property; 2003 AV from \$ 175,000 to \$ 521,590; TV from \$ 175,000 to \$ 521,590.

Item 25. (continued):

154-05-2244; GE CAPITAL CORP.; CITY OF BLOOMFIELD HILLS; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 12-99-00-950-033; PERSONAL; Property;
2005 AV from \$ 0 to \$ 25,000; TV from \$ 0 to \$ 25,000.

154-05-2245; MARLIN LEASING; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-00-000-077; PERSONAL; Property;
2005 AV from \$ 6,410 to \$ 8,290; TV from \$ 6,410 to \$ 8,290.

154-05-2246; DELAGE LANDEN OPER. SERVICES LLC; CITY OF HUNTINGTON WOODS; OAKLAND COUNTY; BERKELEY Sch. Dist.; 32-99-00-969-001; PERSONAL; Property;
2005 AV from \$ 4,500 to \$ 8,340; TV from \$ 4,500 to \$ 8,340.

154-05-2248; COMMERCIAL STEEL TREATING CORP.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-09-005-639; PERSONAL; Property;
2003 AV from \$3,674,970 to \$4,019,330; TV from \$3,674,970 to \$4,019,330;
2004 AV from \$4,244,510 to \$4,735,420; TV from \$4,244,510 to \$4,735,420;
2005 AV from \$3,856,070 to \$4,324,260; TV from \$3,856,070 to \$4,324,260.

154-05-2249; L & L WINE & LIQUOR CORP.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-09-005-004; PERSONAL; Property;
2003 AV from \$ 203,290 to \$ 235,160; TV from \$ 203,290 to \$ 235,160;
2004 AV from \$ 233,570 to \$ 240,470; TV from \$ 233,570 to \$ 240,470;
2005 AV from \$ 204,950 to \$ 210,210; TV from \$ 204,950 to \$ 210,210.

154-05-2250; MAIL CLINIC INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-05-005-170; PERSONAL; Property;
2003 AV from \$ 201,880 to \$ 231,170; TV from \$ 201,880 to \$ 231,170;
2004 AV from \$ 180,690 to \$ 214,480; TV from \$ 180,690 to \$ 214,480;
2005 AV from \$ 182,610 to \$ 226,830; TV from \$ 182,610 to \$ 226,830.

154-05-2251; MARLIN LEASING C/O CBIZ; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-13-007-355; PERSONAL; Property;
2005 AV from \$ 7,340 to \$ 10,450; TV from \$ 7,340 to \$ 10,450.

154-05-2252; MSX INTERNATIONAL; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-09-005-255; PERSONAL; Property;
2004 AV from \$ 39,380 to \$ 95,510; TV from \$ 39,380 to \$ 95,510.

Item 25. (continued):

154-05-2253; MULLER WEINGARTEN CORP.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-01-020-062; PERSONAL; Property;
2005 AV from \$ 139,160 to \$ 142,440; TV from \$ 139,160 to \$ 142,440.

154-05-2254; NATIONAL CITY LEASING CO.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-13-007-635; PERSONAL; Property;
2003 AV from \$ 42,570 to \$ 73,400; TV from \$ 42,570 to \$ 73,400;
2004 AV from \$ 33,660 to \$ 62,680; TV from \$ 33,660 to \$ 62,680;
2005 AV from \$ 15,840 to \$ 17,800; TV from \$ 15,840 to \$ 17,800.

154-05-2255; MARLIN LEASING C/O CBIZ; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-13-007-356; PERSONAL; Property; 2005 AV from \$ 0 to \$ 7,060; TV from \$ 0 to \$ 7,060.

154-05-2256; PREMIUM ARMORED SERVICE; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-03-005-260; PERSONAL; Property;
2005 AV from \$ 75,000 to \$ 93,390; TV from \$ 75,000 to \$ 93,390.

154-05-2257; VALUE CENTER MARKETPLACE; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 44-99-07-006-200; PERSONAL; Property;
2005 AV from \$ 200,000 to \$ 553,350; TV from \$ 200,000 to \$ 553,350.

154-05-2258; EAKAS CORPORATION; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-005-155; PERSONAL; Property;
2005 AV from \$ 10,000 to \$ 22,580; TV from \$ 10,000 to \$ 22,580.

154-05-2259; CITICAPITAL COMM. LEASING CORP.; CITY OF OAK PARK; OAKLAND COUNTY; OAK PARK Sch. Dist.; 99-10-989-113; PERSONAL; Property;
2003 AV from \$ 31,330 to \$ 20,050; TV from \$ 31,330 to \$ 20,050.

154-05-2260; AMERIPAK INC.; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-003-127; PERSONAL; Property;
2005 AV from \$ 3,650 to \$ 21,330; TV from \$ 3,650 to \$ 21,330.

154-05-2261; IBJTC BUSINESS CREDIT CORP.; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-005-124; PERSONAL; Property;
2003 AV from \$ 0 to \$ 285,510; TV from \$ 0 to \$ 285,510;
2004 AV from \$ 0 to \$ 153,960; TV from \$ 0 to \$ 153,960.

Item 25. (continued):

154-05-2262; HP FINANCIAL SERVICES; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 63-68-99-00-001-098; PERSONAL; Property;
2005 AV from \$ 4,130 to \$ 6,420; TV from \$ 4,130 to \$ 6,420.

154-05-2263; E. C. KORNEFFEL; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 70-99-00-600-062; PERSONAL; Property;
2005 AV from \$ 0 to \$ 102,490; TV from \$ 0 to \$ 102,490.

154-05-2264; MARLIN LEASING; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-990-169; PERSONAL; Property;
2005 AV from \$ 19,280 to \$ 42,580; TV from \$ 19,280 to \$ 42,580.

154-05-2265; MERCHANT INTERNET GROUP; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-000-155; PERSONAL; Property;
2003 AV from \$ 101,410 to \$ 122,950; TV from \$ 101,410 to \$ 122,950;
2004 AV from \$ 125,000 to \$ 95,180; TV from \$ 125,000 to \$ 95,180;
2005 AV from \$ 47,500 to \$ 84,610; TV from \$ 47,500 to \$ 84,610.

154-05-2266; MARLIN LEASING; CITY OF SOUTH LYON; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; 80-99-00-001-046; PERSONAL; Property;
2005 AV from \$ 9,610 to \$ 24,430; TV from \$ 9,610 to \$ 24,430.

154-05-2267; ABC NATIONAL TV SALES; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-530-100; PERSONAL; Property;
2003 AV from \$ 0 to \$ 2,500; TV from \$ 0 to \$ 2,500;
2004 AV from \$ 0 to \$ 2,300; TV from \$ 0 to \$ 2,300;
2005 AV from \$ 0 to \$ 2,150; TV from \$ 0 to \$ 2,150.

154-05-2268; AMERICAN BROADCASTING INC.; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-530-000; PERSONAL; Property;
2004 AV from \$ 15,400 to \$ 23,100; TV from \$ 15,400 to \$ 23,100;
2005 AV from \$ 15,400 to \$ 20,050; TV from \$ 15,400 to \$ 20,050.

154-05-2269; CBS-TALK RADIO, WKRK CORP.; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-006-000; PERSONAL; Property;
2004 AV from \$ 98,310 to \$ 108,300; TV from \$ 98,310 to \$ 108,300.

Item 25. (continued):

154-05-2270; ESPN ABC SPORTS MKG & SALES; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-562-000; PERSONAL; Property;
2003 AV from \$ 0 to \$ 22,700; TV from \$ 0 to \$ 22,700;
2004 AV from \$ 13,840 to \$ 22,750; TV from \$ 13,840 to \$ 22,750.

154-05-2271; ESPN STARWAVE PARTNERS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-562-100; PERSONAL; Property;
2004 AV from \$ 0 to \$ 3,550; TV from \$ 0 to \$ 3,550;
2005 AV from \$ 0 to \$ 1,950; TV from \$ 0 to \$ 1,950.

154-05-2272; MITSUI STEEL INC.; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-612-400; PERSONAL; Property;
2005 AV from \$ 15,000 to \$ 23,770; TV from \$ 15,000 to \$ 23,770.

154-05-2273; THE THURSWELL LAW FIRM; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-622-000; PERSONAL; Property;
2004 AV from \$ 61,730 to \$ 76,580; TV from \$ 61,730 to \$ 76,580.

154-05-2274; VFS RESIDUAL HOLDING LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-79-420-200; PERSONAL; Property;
2005 AV from \$ 73,830 to \$ 75,690; TV from \$ 73,830 to \$ 75,690.

154-05-2275; WOUND, HYPER. & PAIN INSTITUTE; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-414-600; PERSONAL; Property;
2005 AV from \$ 75,000 to \$ 141,230; TV from \$ 75,000 to \$ 141,230.

154-05-2276; THE PAUL RUMBUC AGENCY; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-64-070-525; PERSONAL; Property;
2005 AV from \$ 0 to \$ 12,480; TV from \$ 0 to \$ 12,480.

154-05-2277; AQUA ADVANTAGE PUR. WATER; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-339-500; PERSONAL; Property;
2005 AV from \$ 0 to \$ 15,200; TV from \$ 0 to \$ 15,200.

154-05-2278; BENTLEY OF TROY; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-334-340; PERSONAL; Property;
2005 AV from \$ 56,650 to \$ 73,070; TV from \$ 56,650 to \$ 73,070.

Item 25. (continued):

154-05-2279; ECON LLC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-326-240; PERSONAL; Property;
2005 AV from \$ 52,610 to \$ 37,610; TV from \$ 52,610 to \$ 37,610.

154-05-2280; HERTZ EQUIPMENT RENTAL CORP.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-720-470; PERSONAL; Property;
2005 AV from \$ 37,670 to \$ 18,410; TV from \$ 37,670 to \$ 18,410.

154-05-2281; INERGY AUTO. SYSTEMS LLC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-056-049; PERSONAL; Property;
2004 AV from \$ 644,790 to \$ 703,830; TV from \$ 644,790 to \$ 703,830;
2005 AV from \$ 673,490 to \$ 663,280; TV from \$ 673,490 to \$ 663,280.

154-05-2282; MICHIGAN BENEFIT CON., INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-306-140; PERSONAL; Property;
2003 AV from \$ 4,310 to \$ 8,300; TV from \$ 4,310 to \$ 8,300;
2004 AV from \$ 3,520 to \$ 9,880; TV from \$ 3,520 to \$ 9,880;
2005 AV from \$ 5,350 to \$ 9,930; TV from \$ 5,350 to \$ 9,930.

154-05-2283; MICROSTRATEGY SERVICES CORP.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-269-160; PERSONAL; Property;
2005 AV from \$ 36,560 to \$ 40,940; TV from \$ 36,560 to \$ 40,940.

154-05-2284; NORTH AMERICAN MACHINE & ENG.; CITY OF TROY; OAKLAND COUNTY; WARREN CONSOLIDATED Sch. Dist.; 88-99-00-333-700; PERSONAL; Property;
2005 AV from \$ 5,000 to \$ 8,770; TV from \$ 5,000 to \$ 8,770.

154-05-2285; ROLLS ROYCE MOTOR CARS MI; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-334-320; PERSONAL; Property;
2005 AV from \$ 60,240 to \$ 75,410; TV from \$ 60,240 to \$ 75,410.

154-05-2286; VPSI INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-185-520; PERSONAL; Property;
2003 AV from \$ 243,080 to \$ 72,500; TV from \$ 243,080 to \$ 72,500;
2004 AV from \$ 92,190 to \$ 63,790; TV from \$ 92,190 to \$ 63,790.

154-05-2287; ADP INC.; CITY OF WALLED LAKE; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 92-99-00-990-030; PERSONAL; Property;
2004 AV from \$ 820 to \$ 225; TV from \$ 820 to \$ 225.

Item 25. (continued):

154-05-2288; MARLIN LEASING; CITY OF WALLED LAKE; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 92-99-00-002-047; PERSONAL; Property;
2005 AV from \$ 6,690 to \$ 5,050; TV from \$ 6,690 to \$ 5,050.

154-05-2289; GE CAPITAL INFO. TECH. SOL. INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-004-234; PERSONAL; Property;
2005 AV from \$ 0 to \$ 4,080; TV from \$ 0 to \$ 4,080.

154-05-2290; GERALD & KATHLEEN MICHALIK; MILLS TWP.; OGEMAW COUNTY; WHITTEMORE PRESCOTT Sch. Dist.; 65-010-001-008-07; REAL; Property;
2004 AV from \$ 6,700 to \$ 65,400; TV from \$ 6,342 to \$ 65,042;
2005 AV from \$ 6,700 to \$ 65,900; TV from \$ 6,487 to \$ 65,900.

154-05-2294; PRECISION SAWING & DRILLING INC.; HOLLAND TWP.; OTTAWA COUNTY; WEST OTTAWA Sch. Dist.; 70-50-17-022-818; PERSONAL; Property;
2004 AV from \$ 40,700 to \$ 49,600; TV from \$ 40,700 to \$ 49,600;
2005 AV from \$ 36,800 to \$ 44,700; TV from \$ 36,800 to \$ 44,700.

154-05-2295; ESPEC NORTH AMERICA INC.; JAMESTOWN TWP.; OTTAWA COUNTY; HUDSONVILLE Sch. Dist.; 70-50-18-009-500; PERSONAL; Property;
2005 AV from \$ 267,400 to \$ 239,900; TV from \$ 267,400 to \$ 239,900.

154-05-2296; SUDDEN IMPACT INSULATION; JAMESTOWN TWP.; OTTAWA COUNTY; HUDSONVILLE Sch. Dist.; 70-50-18-009-300; PERSONAL; Property;
2005 AV from \$ 900 to \$ 10,000; TV from \$ 900 to \$ 10,000.

154-05-2297; DEWIND DEWATERING INC.; OLIVE TWP.; OTTAWA COUNTY; WEST OTTAWA Sch. Dist.; 70-50-19-004-550; PERSONAL; Property;
2005 AV from \$ 46,500 to \$ 77,300; TV from \$ 46,500 to \$ 77,300.

154-05-2298; VANDER JAGT MASONRY INC.; POLKTON TWP.; OTTAWA COUNTY; COOPERSVILLE Sch. Dist.; 70-50-21-006-350; PERSONAL; Property;
2005 AV from \$ 55,183 to \$ 121,400; TV from \$ 55,183 to \$ 121,400.

Item 25. (continued):

154-05-2299; NORTH BROTHERS FORD, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-3147-000; PERSONAL; Property;
2003 AV from \$ 371,360 to \$ 376,800; TV from \$ 371,360 to \$ 376,800;
2004 AV from \$ 333,310 to \$ 339,650; TV from \$ 333,310 to \$ 339,650;
2005 AV from \$ 328,860 to \$ 335,650; TV from \$ 328,860 to \$ 335,650.

154-05-2300; NYX, INCORPORATED; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2001-003; PERSONAL; Property;
2003 AV from \$ 441,910 to \$ 487,800; TV from \$ 441,910 to \$ 487,800;
2004 AV from \$ 391,250 to \$ 433,000; TV from \$ 391,250 to \$ 433,000;
2005 AV from \$ 504,650 to \$ 493,850; TV from \$ 504,650 to \$ 493,850.

154-05-2301; OFFICE STAR, LLC; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2001-702; PERSONAL; Property;
2003 AV from \$ 18,470 to \$ 30,450; TV from \$ 18,470 to \$ 30,450;
2005 AV from \$ 25,660 to \$ 31,400; TV from \$ 25,660 to \$ 31,400.

154-05-2302; OLGA'S KITCHEN; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2008-000; PERSONAL; Property;
2003 AV from \$ 57,920 to \$ 71,100; TV from \$ 57,920 to \$ 71,100;
2004 AV from \$ 52,070 to \$ 65,050; TV from \$ 52,070 to \$ 65,050;
2005 AV from \$ 89,680 to \$ 192,300; TV from \$ 89,680 to \$ 192,300.

154-05-2303; RAYMOND LEASING CORP.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2151-697; PERSONAL; Property;
2003 AV from \$ 118,670 to \$ 125,800; TV from \$ 118,670 to \$ 125,800;
2004 AV from \$ 182,640 to \$ 193,600; TV from \$ 182,640 to \$ 193,600;
2005 AV from \$ 111,310 to \$ 118,000; TV from \$ 111,310 to \$ 118,000.

154-05-2304; RECORD TOWN, INC. DBA: FYE #193; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1125-002; PERSONAL; Property;
2003 AV from \$ 52,560 to \$ 58,400; TV from \$ 52,560 to \$ 58,400;
2004 AV from \$ 49,960 to \$ 50,450; TV from \$ 49,960 to \$ 50,450;
2005 AV from \$ 42,510 to \$ 43,100; TV from \$ 42,510 to \$ 43,100.

154-05-2305; RELIANCE METAL PRODUCTS, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2179-298; PERSONAL; Property;
2004 AV from \$ 64,040 to \$ 67,450; TV from \$ 64,040 to \$ 67,450;
2005 AV from \$ 54,210 to \$ 63,200; TV from \$ 54,210 to \$ 63,200.

Item 25. (continued):

154-05-2306; T J MAXX, INC. # 460; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2469-000; PERSONAL; Property;
2003 AV from \$ 75,640 to \$ 104,150; TV from \$ 75,640 to \$ 104,150;
2004 AV from \$ 75,040 to \$ 99,600; TV from \$ 75,040 to \$ 99,600;
2005 AV from \$ 124,300 to \$ 142,150; TV from \$ 124,300 to \$ 142,150.

154-05-2307; VICTORIA'S SECRET #698; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2685-399; PERSONAL; Property;
2003 AV from \$ 51,300 to \$ 134,900; TV from \$ 51,300 to \$ 134,900;
2004 AV from \$ 60,720 to \$ 136,150; TV from \$ 60,720 to \$ 136,150;
2005 AV from \$ 84,680 to \$ 165,000; TV from \$ 84,680 to \$ 165,000.

154-05-2308; WESTLAND CONTROL SYSTEMS, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2796-002; PERSONAL; Property;
2003 AV from \$ 62,620 to \$ 73,400; TV from \$ 62,620 to \$ 73,400;
2004 AV from \$ 29,710 to \$ 64,200; TV from \$ 29,710 to \$ 64,200;
2005 AV from \$ 26,600 to \$ 56,900; TV from \$ 26,600 to \$ 56,900.

154-05-2309; WESTLAND CONVALESCENT CENTER, INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2800-000; PERSONAL; Property;
2003 AV from \$ 320,940 to \$ 373,800; TV from \$ 320,940 to \$ 373,800;
2004 AV from \$ 295,450 to \$ 343,800; TV from \$ 295,450 to \$ 343,800;
2005 AV from \$ 270,090 to \$ 314,850; TV from \$ 270,090 to \$ 314,850.

154-05-2310; BIG APPLE BAGELS; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-2593-099; PERSONAL; Property;
2005 AV from \$ 2,700 to \$ 19,350; TV from \$ 2,700 to \$ 19,350.

154-05-2311; NEW PAR DBA: VERIZON WIRELESS; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-2314-000; PERSONAL; Property;
2003 AV from \$ 181,200 to \$ 253,900; TV from \$ 181,200 to \$ 253,900;
2004 AV from \$ 118,900 to \$ 170,900; TV from \$ 118,900 to \$ 170,900.

154-05-2312; NEW PAR DBA: VERIZON WIRELESS; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-2314-500; PERSONAL; Property;
2003 AV from \$ 90,700 to \$ 183,150; TV from \$ 90,700 to \$ 183,150;
2004 AV from \$ 81,000 to \$ 181,700; TV from \$ 81,000 to \$ 181,700;
2005 AV from \$ 100,700 to \$ 173,750; TV from \$ 100,700 to \$ 173,750.

Item 25. (continued):

154-05-2313; BED BATH & BEYOND, INC. #288; CITY OF WOODHAVEN; WAYNE COUNTY; LIVONIA Sch. Dist.; 56-999-00-4331-299; PERSONAL; Property;
2003 AV from \$ 226,820 to \$ 234,100; TV from \$ 226,820 to \$ 234,100.

154-05-2314; BEST CNC MANUFACTURING; CITY OF COOPERSVILLE; OTTAWA COUNTY; COOPERSVILLE Sch. Dist.; 70-50-44-248-650; PERSONAL; Property;
2003 AV from \$ 49,000 to \$ 83,500; TV from \$ 49,000 to \$ 83,500;
2004 AV from \$ 76,300 to \$ 98,600; TV from \$ 76,300 to \$ 98,600;
2005 AV from \$ 67,600 to \$ 187,900; TV from \$ 67,600 to \$ 187,900.

154-05-2315; ACRO FAB INC.; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-79-301-160; PERSONAL; Property;
2005 AV from \$ 304,700 to \$ 315,200; TV from \$ 304,700 to \$ 315,200.

154-05-2316; KOK'S WOODGOODS INC.; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-79-311-565; PERSONAL; Property;
2005 AV from \$ 857,100 to \$ 732,500; TV from \$ 857,100 to \$ 732,500.

154-05-2318; DAVID SMITH; ALBEE TWP.; SAGINAW COUNTY; CHESANING Sch. Dist.; 04-10-4-35-3005-005; REAL; Property;
2005 AV from \$ 78,700 to \$ 14,600; TV from \$ 68,703 to \$ 14,600.

154-05-2319; D. A. VOLLMER; ALBEE TWP.; SAGINAW COUNTY; CHESANING Sch. Dist.; 04-10-4-35-3005-004; REAL; Property;
2005 AV from \$ 7,500 to \$ 70,300; TV from \$ 7,500 to \$ 70,300.

154-05-2322; WOLGAST CONSTRUCTION; THOMAS TWP.; SAGINAW COUNTY; HEMLOCK Sch. Dist.; 28-99-9-99-0183-0006; PERSONAL; Property;
2003 AV from \$ 38,100 to \$ 58,500; TV from \$ 38,100 to \$ 58,500;
2004 AV from \$ 38,200 to \$ 51,600; TV from \$ 38,200 to \$ 51,600.

154-05-2324; IBJTC BUSINESS CREDIT CORP.; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8000-65200; PERSONAL; Property;
2003 AV from \$ 0 to \$ 103,400; TV from \$ 0 to \$ 103,400;
2004 AV from \$ 0 to \$ 93,200; TV from \$ 0 to \$ 93,200.

154-05-2325; MEREDITH CORP./WNEM RADIO; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 03-8006-08600; PERSONAL; Property;
2005 AV from \$ 0 to \$ 54,900; TV from \$ 0 to \$ 54,900.

Item 25. (continued):

154-05-2326; SUBWAY INC.; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 14-8009-19000; PERSONAL; Property; 2005 AV from \$ 0 to \$ 36,100; TV from \$ 0 to \$ 36,100.

154-05-2327; TELTOW CONTRACTING INC.; CASCO TWP.; SAINT CLAIR COUNTY; RICHMOND Sch. Dist.; 12-999-0056-000; PERSONAL; Property; 2003 AV from \$ 90,518 to \$ 816,650; TV from \$ 90,518 to \$ 816,650; 2004 AV from \$ 75,760 to \$ 837,800; TV from \$ 75,760 to \$ 837,800.

154-05-2328; LUMBERJACK BLDG. CENTERS INC.; CLAY TWP.; SAINT CLAIR COUNTY; ALGONAC Sch. Dist.; 14-999-0004-000; PERSONAL; Property; 2003 AV from \$ 114,773 to \$ 128,900; TV from \$ 114,773 to \$ 128,900; 2004 AV from \$ 113,144 to \$ 130,950; TV from \$ 113,144 to \$ 130,950; 2005 AV from \$ 109,787 to \$ 140,950; TV from \$ 109,787 to \$ 140,950.

154-05-2329; NORTHLAND DIE & ENG. INC.; CLAY TWP.; SAINT CLAIR COUNTY; ALGONAC Sch. Dist.; 14-999-0083-200; PERSONAL; Property; 2003 AV from \$ 130,924 to \$ 165,850; TV from \$ 130,924 to \$ 165,850; 2004 AV from \$ 119,289 to \$ 155,850; TV from \$ 119,289 to \$ 155,850; 2005 AV from \$ 115,000 to \$ 138,750; TV from \$ 115,000 to \$ 138,750.

154-05-2330; TRIN TEL COMMUNICATIONS INC.; CLYDE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 15-998-5043-000; PERSONAL; Property; 2003 AV from \$ 51,200 to \$ 73,500; TV from \$ 51,200 to \$ 73,500.

154-05-2331; EASTERN MICHIGAN GRAIN; EMMETT TWP.; SAINT CLAIR COUNTY; YALE Sch. Dist.; 19-999-0014-000; PERSONAL; Property; 2003 AV from \$ 83,482 to \$ 187,850; TV from \$ 83,482 to \$ 187,850; 2004 AV from \$ 83,482 to \$ 208,300; TV from \$ 83,482 to \$ 208,300; 2005 AV from \$ 83,482 to \$ 334,900; TV from \$ 83,482 to \$ 334,900.

154-05-2332; ALDI INC. #50; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 20-999-0125-000; PERSONAL; Property; 2004 AV from \$ 88,050 to \$ 100,400; TV from \$ 88,050 to \$ 100,400.

154-05-2333; BPO ELKS LODGE #343; PORT HURON TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 28-999-0071-000; PERSONAL; Property; 2004 AV from \$ 184,350 to \$ 198,200; TV from \$ 184,350 to \$ 198,200; 2005 AV from \$ 166,800 to \$ 174,700; TV from \$ 166,800 to \$ 174,700.

154-05-2334; RITE AID CORPORATION # 04409; PORT HURON TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 28-999-0176-050; PERSONAL; Property; 2004 AV from \$ 98,600 to \$ 145,550; TV from \$ 98,600 to \$ 145,550; 2005 AV from \$ 99,350 to \$ 133,650; TV from \$ 99,350 to \$ 133,650.

Item 25. (continued):

154-05-2335; SCHWEIHOFFER DOOR; SAINT CLAIR TWP.; SAINT CLAIR COUNTY; MARYSVILLE Sch. Dist.; 30-999-1018-000; PERSONAL; Property;
2003 AV from \$ 49,573 to \$ 179,750; TV from \$ 49,573 to \$ 179,750;
2004 AV from \$ 45,711 to \$ 160,950; TV from \$ 45,711 to \$ 160,950;
2005 AV from \$ 34,330 to \$ 174,450; TV from \$ 34,330 to \$ 174,450.

154-05-2336; RITE AID CORPORATION # 04943; CITY OF ALGONAC; SAINT CLAIR COUNTY; ALGONAC Sch. Dist.; 01-999-0600-000; PERSONAL; Property;
2004 AV from \$ 91,252 to \$ 133,850; TV from \$ 91,252 to \$ 133,850;
2005 AV from \$ 95,525 to \$ 133,750; TV from \$ 95,525 to \$ 133,750.

154-05-2337; CENTRAL PRODUCTS COMPANY; CITY OF MARYSVILLE; SAINT CLAIR COUNTY; MARYSVILLE Sch. Dist.; 74-03-999-0232-000; PERSONAL; Property;
2003 AV from \$5,333,887 to \$4,847,200; TV from \$5,333,887 to \$4,847,200;
2004 AV from \$5,202,155 to \$4,512,650; TV from \$5,202,155 to \$4,512,650;
2005 AV from \$5,158,959 to \$4,176,450; TV from \$5,158,959 to \$4,176,450.

154-05-2338; RAYMOND EXCAVATING COMPANY; CITY OF MARYSVILLE; SAINT CLAIR COUNTY; MARYSVILLE Sch. Dist.; 03-999-4090-000; PERSONAL; Property;
2003 AV from \$ 505,742 to \$ 557,000; TV from \$ 505,742 to \$ 557,000;
2004 AV from \$ 240,594 to \$ 310,900; TV from \$ 240,594 to \$ 310,900;
2005 AV from \$ 885,953 to \$ 921,850; TV from \$ 885,953 to \$ 921,850.

154-05-2339; RITE AID CORPORATION # 04559; CITY OF MARYSVILLE; SAINT CLAIR COUNTY; MARYSVILLE Sch. Dist.; 03-999-5000-000; PERSONAL; Property;
2004 AV from \$ 94,142 to \$ 131,450; TV from \$ 94,142 to \$ 131,450;
2005 AV from \$ 84,293 to \$ 126,700; TV from \$ 84,293 to \$ 126,700.

154-05-2340; DOVEPORT SYSTEMS LLC; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0248-000; PERSONAL; Property;
2004 AV from \$ 357,800 to \$ 376,050; TV from \$ 357,800 to \$ 376,050;
2005 AV from \$ 315,100 to \$ 330,700; TV from \$ 315,100 to \$ 330,700.

154-05-2341; PORT HURON MUSIC CENTER; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0749-000; PERSONAL; Property;
2003 AV from \$ 25,500 to \$ 281,350; TV from \$ 25,500 to \$ 281,350;
2004 AV from \$ 25,500 to \$ 257,700; TV from \$ 25,500 to \$ 257,700;
2005 AV from \$ 46,700 to \$ 370,200; TV from \$ 46,700 to \$ 370,200.

Item 25. (continued):

154-05-2342; RITE AID CORPORATION # 04574; CITY OF PORT HURON; SAINT CLAIR COUNTY; CAPAC Sch. Dist.; 06-999-0705-250; PERSONAL; Property;

2004 AV from \$ 91,400 to \$ 135,450; TV from \$ 91,400 to \$ 135,450;

2005 AV from \$ 79,600 to \$ 125,050; TV from \$ 79,600 to \$ 125,050.

154-05-2343; S. L. HUSAIN HAMZAVI, MD PC; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0234-000; PERSONAL; Property;

2003 AV from \$ 95,700 to \$ 100,650; TV from \$ 95,700 to \$ 100,650.

154-05-2344; FIFTH THIRD BANK, EASTERN MICH.; CITY OF SAINT CLAIR; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 07-999-0830-001; PERSONAL; Property;

2003 AV from \$ 102,480 to \$ 0 ; TV from \$ 102,480 to \$ 0 .

154-05-2345; ST. CLAIR CHEVROLET OLDSMOBILE; CITY OF SAINT CLAIR; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 07-999-0910-000; PERSONAL; Property;

2005 AV from \$ 176,807 to \$ 190,050; TV from \$ 176,807 to \$ 190,050.

154-05-2347; CURLY'S AUTO SERVICE; STURGIS TWP.; SAINT JOSEPH COUNTY; STURGIS Sch. Dist.; 75-015-000-009-00; PERSONAL; Property;

2005 AV from \$ 0 to \$ 23,600; TV from \$ 0 to \$ 23,600.

154-05-2348; THREE RIVERS NON-PROFIT HOUSING; CITY OF THREE RIVERS; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-051-000-740-00; PERSONAL; Property;

2005 AV from \$ 0 to \$ 5,031; TV from \$ 0 to \$ 5,031.

154-05-2349; CINTAS CORPORATION; CITY OF THREE RIVERS; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-051-000-580-00; PERSONAL; Property;

2004 AV from \$ 137,627 to \$ 69,000; TV from \$ 137,627 to \$ 69,000.

154-05-2351; ACE BUILDERS; AUGUSTA TWP.; WASHTENAW COUNTY; LINCOLN Sch. Dist.; T-99-15-020-210; PERSONAL; Property;

2003 AV from \$ 39,050 to \$ 48,000; TV from \$ 39,050 to \$ 48,000;

2004 AV from \$ 28,900 to \$ 43,300; TV from \$ 28,900 to \$ 43,300.

154-05-2352; G. F. WILBUR INC.; AUGUSTA TWP.; WASHTENAW COUNTY; LINCOLN Sch. Dist.; T-99-15-000-251; PERSONAL; Property;

2003 AV from \$ 0 to \$ 49,200; TV from \$ 0 to \$ 49,200.

Item 25. (continued):

154-05-2353; J. C. J. CONTRACTING; AUGUSTA TWP.; WASHTENAW COUNTY; LINCOLN Sch. Dist.; T-99-15-021-230; PERSONAL; Property; 2003 AV from \$ 0 to \$ 31,300; TV from \$ 0 to \$ 31,300; 2004 AV from \$ 27,900 to \$ 33,800; TV from \$ 27,900 to \$ 33,800; 2005 AV from \$ 30,100 to \$ 32,200; TV from \$ 30,100 to \$ 32,200.

154-05-2355; SIEMANS MEDICAL SOLUTIONS; PITTSFIELD TWP.; WASHTENAW COUNTY; SALINE Sch. Dist.; L-99-30-060-130; PERSONAL; Property; 2003 AV from \$ 150,000 to \$ 368,200; TV from \$ 150,000 to \$ 368,200.

154-05-2357; TERUMO CARDIO. SYS. CORP.; SCIO TWP.; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; H-99-41-007-100; PERSONAL; Property; 2003 AV from \$4,066,800 to \$1,438,700; TV from \$4,066,800 to \$1,438,700; 2004 AV from \$4,183,700 to \$1,450,100; TV from \$4,183,700 to \$1,450,100.

154-05-2358; BIG BOY RESTAURANT; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; FC-99-30-002-200; PERSONAL; Property; 2003 AV from \$ 34,100 to \$ 61,800; TV from \$ 34,100 to \$ 61,800.

154-05-2360; HERMAN M. KOENN; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; F-06-32-200-007; REAL; Property; 2005 AV from \$ 0 to \$ 147,000; TV from \$ 0 to \$ 81,078.

154-05-2361; HERMAN KOENN; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; F-06-32-200-002; REAL; Property; 2005 AV from \$ 201,500 to \$ 0 ; TV from \$ 111,126 to \$ 0 .

154-05-2362; HERMAN KOENN; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; F-06-32-200-005; REAL; Property; 2005 AV from \$ 0 to \$ 86,000; TV from \$ 0 to \$ 44,476.

154-05-2363; MATTHEW H. & KIM M. KOENN; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; F-06-32-200-006; REAL; Property; 2005 AV from \$ 0 to \$ 49,200; TV from \$ 0 to \$ 40,700.

154-05-2364; ANN ARBOR WELL DRILLING INC.; WEBSTER TWP.; WASHTENAW COUNTY; DEXTER Sch. Dist.; C-99-21-002-218; PERSONAL; Property; 2003 AV from \$ 28,400 to \$ 57,200; TV from \$ 28,400 to \$ 57,200; 2004 AV from \$ 49,500 to \$ 113,900; TV from \$ 49,500 to \$ 113,900; 2005 AV from \$ 42,600 to \$ 99,200; TV from \$ 42,600 to \$ 99,200.

Item 25. (continued):

154-05-2369; MICHIGAN LOGOS INC.; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-929-215-01; PERSONAL; Property;
2003 AV from \$ 33,100 to \$ 30,300; TV from \$ 33,100 to \$ 30,300;
2004 AV from \$ 32,000 to \$ 28,600; TV from \$ 32,000 to \$ 28,600;
2005 AV from \$ 35,500 to \$ 31,200; TV from \$ 35,500 to \$ 31,200.

154-05-2371; RITE AID #4363; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-626-624-10; PERSONAL; Property;
2003 AV from \$ 71,500 to \$ 85,900; TV from \$ 71,500 to \$ 85,900;
2004 AV from \$ 40,700 to \$ 77,900; TV from \$ 40,700 to \$ 77,900;
2005 AV from \$ 40,300 to \$ 72,700; TV from \$ 40,300 to \$ 72,700.

154-05-2373; VARSITY LUBE OIL CHANGE; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-929-250-01; PERSONAL; Property;
2005 AV from \$ 1,400 to \$ 12,300; TV from \$ 1,400 to \$ 12,300.

154-05-2374; VIACOM MI DBA VIACOM OUTDOOR; YPSILANTI TWP.; WASHTENAW COUNTY; VAN BUREN Sch. Dist.; K-99-724-400-00; PERSONAL; Property;
2003 AV from \$ 32,600 to \$ 47,700; TV from \$ 32,600 to \$ 47,700;
2004 AV from \$ 29,000 to \$ 46,500; TV from \$ 29,000 to \$ 46,500;
2005 AV from \$ 25,400 to \$ 45,200; TV from \$ 25,400 to \$ 45,200.

154-05-2376; ABERCOMBIE & FITCH #601; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 099000072292; PERSONAL; Property;
2005 AV from \$ 54,400 to \$ 70,400; TV from \$ 54,400 to \$ 70,400.

154-05-2377; AMERICAN EAGLE OUTFITTERS #725; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-001-670; PERSONAL; Property;
2003 AV from \$ 27,100 to \$ 46,050; TV from \$ 27,100 to \$ 46,050;
2004 AV from \$ 65,000 to \$ 305,150; TV from \$ 65,000 to \$ 305,150;
2005 AV from \$ 64,300 to \$ 274,350; TV from \$ 64,300 to \$ 274,350.

154-05-2378; COCA-COLA ENTERPRISES INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 099000018355; PERSONAL; Property;
2005 AV from \$ 216,500 to \$ 233,400; TV from \$ 216,500 to \$ 233,400.

154-05-2379; COCA-COLA ENTERPRISES INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 099000018356; PERSONAL; Property;
2005 AV from \$ 29,500 to \$ 31,850; TV from \$ 29,500 to \$ 31,850.

Item 25. (continued):

154-05-2380; CORP. FOR A SKILLED WORKFORCE; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-076-407; PERSONAL; Property;

2004 AV from \$ 15,000 to \$ 22,300; TV from \$ 15,000 to \$ 22,300;

2005 AV from \$ 16,500 to \$ 25,900; TV from \$ 16,500 to \$ 25,900.

154-05-2381; FEDERAL MOGUL CORP.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-021-840; PERSONAL; Property;

2003 AV from \$ 693,800 to \$ 696,250; TV from \$ 693,800 to \$ 696,250;

2004 AV from \$ 395,200 to \$ 397,600; TV from \$ 395,200 to \$ 397,600;

2005 AV from \$ 347,272 to \$ 349,300; TV from \$ 347,272 to \$ 349,300.

154-05-2382; FEDERAL MODUL CORP.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-021-874; PERSONAL; Property;

2003 AV from \$1,535,500 to \$1,541,000; TV from \$1,535,500 to \$1,541,000;

2004 AV from \$1,354,600 to \$1,360,050; TV from \$1,354,600 to \$1,360,050;

2005 AV from \$1,249,673 to \$1,255,250; TV from \$1,249,673 to \$1,255,250.

154-05-2383; HELZBERG DIAMONDS #298; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-077-042; PERSONAL; Property;

2005 AV from \$ 83,100 to \$ 176,150; TV from \$ 83,100 to \$ 176,150.

154-05-2384; HOSPIRA WORLDWIDE INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-077-058; PERSONAL; Property;

2005 AV from \$ 66,000 to \$ 128,600; TV from \$ 66,000 to \$ 128,600.

154-05-2385; HOWARD COOPER INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-015-380; PERSONAL; Property;

2005 AV from \$ 239,000 to \$ 348,650; TV from \$ 239,000 to \$ 348,650.

154-05-2386; JSTOR; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-073-718; PERSONAL; Property;

2004 AV from \$ 88,300 to \$ 119,400; TV from \$ 88,300 to \$ 119,400.

154-05-2387; KLEINSCHMIDT AGENCY INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 099000077226; PERSONAL; Property;

2005 AV from \$ 45,100 to \$ 51,650; TV from \$ 45,100 to \$ 51,650.

Item 25. (continued):

154-05-2388; MANUFACTURING DATA SYS. INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-072-782; PERSONAL; Property;
2003 AV from \$ 59,700 to \$ 68,800; TV from \$ 59,700 to \$ 68,800;
2004 AV from \$ 44,200 to \$ 54,500; TV from \$ 44,200 to \$ 54,500.

154-05-2389; MANUFACTURING DATA SYS. INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-076-490; PERSONAL; Property;
2005 AV from \$ 35,400 to \$ 44,900; TV from \$ 35,400 to \$ 44,900.

154-05-2390; MICHIGAN CREAMERY VENTURES, INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-076-851; PERSONAL; Property;
2005 AV from \$ 75,000 to \$ 127,100; TV from \$ 75,000 to \$ 127,100.

154-05-2391; 3TM GROUP DBA PINBALL PETES; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-073-022; PERSONAL; Property;
2003 AV from \$ 131,900 to \$ 181,550; TV from \$ 131,900 to \$ 181,550;
2004 AV from \$ 145,100 to \$ 172,150; TV from \$ 145,100 to \$ 172,150;
2005 AV from \$ 159,600 to \$ 176,100; TV from \$ 159,600 to \$ 176,100.

154-05-2392; SELECT RIDE INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-004-290; PERSONAL; Property;
2004 AV from \$ 91,300 to \$ 119,600; TV from \$ 91,300 to \$ 119,600;
2005 AV from \$ 59,000 to \$ 121,250; TV from \$ 59,000 to \$ 121,250.

154-05-2393; ART VAN FURNITURE, INC.; CITY OF WESTLAND; WAYNE COUNTY; LIVONIA Sch. Dist.; 56-999-00-4303-000; PERSONAL; Property;
2003 AV from \$ 220,180 to \$ 255,300; TV from \$ 220,180 to \$ 255,300;
2004 AV from \$ 201,310 to \$ 232,250; TV from \$ 201,310 to \$ 232,250;
2005 AV from \$ 180,290 to \$ 207,850; TV from \$ 180,290 to \$ 207,850.

154-05-2394; FOUR SEASONS NURSING CENTER; CITY OF WESTLAND; WAYNE COUNTY; LIVONIA Sch. Dist.; 56-999-00-4387-001; PERSONAL; Property;
2003 AV from \$ 83,730 to \$ 94,000; TV from \$ 83,730 to \$ 94,000;
2004 AV from \$ 80,330 to \$ 88,400; TV from \$ 80,330 to \$ 88,400;
2005 AV from \$ 78,240 to \$ 90,650; TV from \$ 78,240 to \$ 90,650.

154-05-2395; MERRIMAN MARKET DBA: SAV-A-LOT; CITY OF WESTLAND; WAYNE COUNTY; LIVONIA Sch. Dist.; 56-999-00-4485-005; PERSONAL; Property;
2005 AV from \$ 289,440 to \$ 295,050; TV from \$ 289,440 to \$ 295,050.

Item 25. (continued):

154-05-2396; ORTHOPAEDIC PHYSICAL THERAPY SERVICES, INC.; CITY OF WESTLAND; WAYNE COUNTY; LIVONIA Sch. Dist.; 56-999-00-4468-904; PERSONAL; Property;

2004 AV from \$ 31,550 to \$ 66,350; TV from \$ 31,550 to \$ 66,350;

2005 AV from \$ 27,630 to \$ 58,250; TV from \$ 27,630 to \$ 58,250.

154-05-2397; PIZZA HUT #407041; CITY OF WOODHAVEN; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 59-999-00-0664-000; PERSONAL; Property;

2004 AV from \$ 23,800 to \$ 25,350; TV from \$ 23,800 to \$ 25,350.

154-05-2398; TACO BELL #1557; CITY OF WOODHAVEN; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 59-999-00-0740-000; PERSONAL; Property;

2003 AV from \$ 40,600 to \$ 66,400; TV from \$ 40,600 to \$ 66,400;

2004 AV from \$ 39,400 to \$ 52,950; TV from \$ 39,400 to \$ 52,950;

2005 AV from \$ 64,600 to \$ 86,050; TV from \$ 64,600 to \$ 86,050.

154-05-2399; SOTO GARCIA INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-077-014; PERSONAL; Property;

2005 AV from \$ 50,000 to \$ 64,000; TV from \$ 50,000 to \$ 64,000.

154-05-2400; STAR FINANCIAL BANK; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-077-318; PERSONAL; Property;

2003 AV from \$ 0 to \$ 497,400; TV from \$ 0 to \$ 497,400;

2004 AV from \$ 0 to \$ 439,700; TV from \$ 0 to \$ 439,700;

2005 AV from \$ 0 to \$ 382,100; TV from \$ 0 to \$ 382,100.

154-05-2401; STENTOR INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-077-341; PERSONAL; Property;

2004 AV from \$ 0 to \$ 49,300; TV from \$ 0 to \$ 49,300;

2005 AV from \$ 0 to \$ 36,200; TV from \$ 0 to \$ 36,200.

154-05-2402; WABASHA LEASING LLC; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-077-249; PERSONAL; Property;

2005 AV from \$ 32,800 to \$ 34,700; TV from \$ 32,800 to \$ 34,700.

154-05-2403; WILLIAM SORENSEN, DDS, MS, PLC; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-077-156; PERSONAL; Property;

2005 AV from \$ 71,900 to \$ 103,500; TV from \$ 71,900 to \$ 103,500.

Item 25. (continued):

154-05-2404; MICHAEL S. SINGLETON; CITY OF SALINE; WASHTENAW COUNTY; SALINE Sch. Dist.; 18-99-33-100-048; PERSONAL; Property; 2004 AV from \$ 142,300 to \$ 118,100; TV from \$ 142,300 to \$ 118,100.

154-05-2405; ORIX FINANCIAL SERVICES INC.; CITY OF SALINE; WASHTENAW COUNTY; SALINE Sch. Dist.; 18-99-46-005-084; PERSONAL; Property; 2005 AV from \$ 0 to \$ 981,900; TV from \$ 0 to \$ 981,900.

154-05-2409; CARBONE OF AMERICA; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 01-99-02-003-274; PERSONAL; Property; 2004 AV from \$ 104,500 to \$ 111,300; TV from \$ 104,500 to \$ 111,300; 2005 AV from \$ 89,250 to \$ 95,000; TV from \$ 89,250 to \$ 95,000.

154-05-2410; D. O. C. OPTICS CORP.; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-01-000-445; PERSONAL; Property; 2003 AV from \$ 45,500 to \$ 67,300; TV from \$ 45,500 to \$ 67,300; 2004 AV from \$ 54,900 to \$ 58,400; TV from \$ 54,900 to \$ 58,400; 2005 AV from \$ 47,750 to \$ 50,600; TV from \$ 47,750 to \$ 50,600.

154-05-2411; JUANITA KNIAT; GENESEE TWP.; GENESEE COUNTY; BEECHER Sch. Dist.; 11-19-503-188; REAL; Property; 2005 AV from \$ 0 to \$ 7,800; TV from \$ 0 to \$ 7,800.

154-05-2412; TRIGO PIZZA COMPANY/PIZZA HUT; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 95940-001-A; PERSONAL; Property; 2003 AV from \$ 35,100 to \$ 45,400; TV from \$ 35,100 to \$ 45,400; 2004 AV from \$ 35,100 to \$ 44,200; TV from \$ 35,100 to \$ 44,200; 2005 AV from \$ 49,600 to \$ 57,500; TV from \$ 49,600 to \$ 57,500.

154-05-2414; FRANCISCO J. RODRIGUEZ, MD, PC; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 590-25710-52; PERSONAL; Property; 2005 AV from \$ 6,870 to \$ 114,140; TV from \$ 6,870 to \$ 114,140.

154-05-2418; NORTH COUNTRY WOOD PROD. INC.; GREEN TWP.; MECOSTA COUNTY; BIG RAPIDS Sch. Dist.; 54-01-998-170-000; PERSONAL; Property; 2005 AV from \$ 2,800 to \$ 9,500; TV from \$ 2,800 to \$ 9,500.

154-05-2419; EMAGINE CANTON; CANTON TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 71-999-99-2005-055; PERSONAL; Property; 2005 AV from \$ 750,750 to \$ 771,720; TV from \$ 750,750 to \$ 771,720.

Item 25. (continued):

154-05-2420; MONTESSORI CHILDREN'S CENTER; CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30-999-00-2558-000; PERSONAL; Property;

2003 AV from \$ 18,600 to \$ 21,950; TV from \$ 18,600 to \$ 21,950;

2004 AV from \$ 18,100 to \$ 23,900; TV from \$ 18,100 to \$ 23,900.

154-05-2421; SON X IMAGING; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-2002-063; PERSONAL; Property;

2003 AV from \$ 12,500 to \$ 25,250; TV from \$ 12,500 to \$ 25,250;

2004 AV from \$ 15,600 to \$ 19,500; TV from \$ 15,600 to \$ 19,500.

154-05-2422; CA ONE SERVICES; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-3526-000; PERSONAL; Property;

2003 AV from \$ 374,900 to \$ 436,700; TV from \$ 374,900 to \$ 436,700;

2004 AV from \$ 323,300 to \$ 374,100; TV from \$ 323,300 to \$ 374,100.

154-05-2623; GT GROUP TELECOM (USA) LLC; CITY OF MOUNT PLEASANT; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; ; UTILITY; Property;

2005 AV from \$ 0 to \$ 50,000; TV from \$ 0 to \$ 50,000.

- Item 26. The Executive Secretary reported on the discussion that was held regarding the recommendations from the Agriculture Classification Work Group.
- Item 27. Discussion regarding the erroneous tax bills issued by the City of Detroit, Wayne County.
- Item 28. Discussion regarding the case of *Wayne County v State Tax Commission*, Wayne County Circuit Court No. 05-531001 AA. The Commission directed the Executive Secretary to file the certified record in the above-referenced case and requested legal counsel to file an appearance.
- Item 29. Discussion regarding the proposed multipliers for railcar multipliers. The STC will make a determination on December 22, 2005, on this issue.
- Item 30. Discussion regarding 14-Point Reviews: The Commission discussed local units that are still non-compliant or substantially non-compliant on their follow-up review. The Commission decided that these units should be scheduled to appear before the STC to discuss their continued non-compliance and how they intend to remedy the deficiencies. The STC also decided to issue certificates of achievement to any local unit that received a perfect score on their 2005 14-Point Review.

- Item 31. Discussion regarding omitted property in Alger County. Alger County Equalization Department informed the STC that there are over 400 omitted real parcels in the County. This is 5% of the total parcels in the County. The STC asked the Executive Secretary to notify the local units in Alger County that they need to file the appropriate 154's by January 31, 2006. If they are not filed then the STC will ask field staff to do the work to file the petitions and bill the local units for the time involved.
- Item 32. The Commission again discussed the issues related to correction of the 2005 assessment roll for the City of AuGres, Arenac County. The City has now asked the Commission to continue to hold jurisdiction of the roll so the taxpayers can receive 2005 refunds. The City indicated that they have corrected the 2006 roll. The STC agreed to retain jurisdiction of the roll so that the 2005 roll can be corrected and refunds issued.
- Item 33. Memo from Kelli Sobel, Executive Secretary, noting the following accomplishments of the State Tax Commission for the year 2005:
- 1) Complaints: Received 36 complaints regarding assessors, equalization directors, and/or Boards of Review and completed and closed 26 complaints.
 - 2) Uncertified Units: The Commission took jurisdiction of three uncertified units and the 14-Point Reviews have been completed. Two of the rolls have been certified and jurisdiction has been returned to one of the units.
 - 3) Classification Appeals: Procedural changes have been made regarding the classification appeals including the establishment of a work group to hear appeals. All 2004 appeals have been closed. For 2005, there were 222 appeals with only 64 remaining. It is our goal to complete all 2005 appeals by the end of March, 2006.
 - 4) 14-Point Reviews: New procedures have been adopted which will place a greater emphasis on the importance of the reviews and ensure compliance with the General Property Tax Act and the State Tax Commission Rules. Staff was requested to do follow-up reviews on all substantially non-compliant and non-compliant units for the years 2002, 2003, and 2004. Under the new procedures, all substantially non-compliant units are required to meet with staff regarding their corrective action plan. Also, all substantially non-compliant and/or non-compliant units are required to have a follow-up review completed within one year.
 - 5) Petition 154's: New procedures have been adopted to reduce the hearing time allotted for each 154 petition. Also, new procedures have been adopted to allow staff to issue amended orders. For the year 2004, the Commission heard a total of 4,460 petitions, of which 2,291 were concurrences and 2,169 were non-concurrences.

Item 33. (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to forward the Year End Report to the Treasurer's Office for possible transmittal to the Legislature and the Governor's Office.

Item 34. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the MTT decision regarding Idle Equipment as precedential.

Item 35. It was moved by Roberts, supported by Lupi, and unanimously approved to direct staff to dismiss the 60 plus 154 petitions that have had MTT or court action.

Item 36. Chairperson Naftaly recognized Kelli Sobel for the great job she has done in assisting the Commission over the past several months.

Commissioner Roberts recognized Marie Medlock for her assistance in getting all the paperwork completed during the past year.

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:38 A.M.

DATED TYPED: December 19, 2005

DATE APPROVED: December 22, 2005

**Robert H. Naftaly, Chair
State Tax Commission**

**Robert R. Lupi, Member
State Tax Commission**

**Douglas B. Roberts, Member
State Tax Commission**